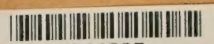


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REPORTS
FROM
COMMISSIONERS, INSPECTORS,
AND OTHERS:

FIFTY-ONE VOLUMES.

— (34.) —

EAST INDIA DECENTRALIZATION (ROYAL COMMISSION).

Session

29 January 1908 — 21 December 1908.

VOL. XLIV.

1908.

R E P O R T S
FROM
COMMISSIONERS, INSPECTORS,
AND OTHERS:
1908.

FIFTY-ONE VOLUMES:—CONTENTS OF THE
THIRTY-FOURTH VOLUME.

N.B.—*THE* Figures at the beginning of the line, correspond with the N^o at the foot of each Report; and the Figures at the end of the line, refer to the Paging of the Volumes arranged for The House of Commons.

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[Cd. 4360.] Report of the Royal Commission upon Decentralization in India. Vol. I. Report.	p. 1
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REPORT

OF THE

ROYAL COMMISSION UPON DECENTRALIZATION

IN

INDIA.

VOLUME I.

Presented to both Houses of Parliament by Command of His Majesty.



LONDON:
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By DARLING & SON, LTD., 34-40, BACON STREET, E.

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THE COMMISSION.

Whitehall, September 12, 1907.

The KING has been pleased to issue a Commission under His Majesty's Royal Sign Manual to the following effect :—

EDWARD, R. & I.

EDWARD THE SEVENTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to

Our trusty and well-beloved :—

Sir Henry William Primrose,* Knight Commander of Our Most Honourable Order of the Bath, Companion of Our Most Exalted Order of the Star of India, Companion of the Imperial Service Order ;

Sir Frederic Styles Philpin Lely, Knight Commander of Our Most Eminent Order of the Indian Empire, Companion of Our Most Exalted Order of the Star of India ;

Sir Steyning William Edgerley, Knight Commander of Our Royal Victorian Order, Companion of Our Most Eminent Order of the Indian Empire ;

Romesh Chunder Dutt, Esquire, Companion of Our Most Eminent Order of the Indian Empire ;

William Stevenson Meyer, Esquire, Companion of Our Most Eminent Order of the Indian Empire ; and

William Lionel Hitchens, Esquire ; Greeting !

Whereas We have deemed it expedient that a Commission should forthwith issue to enquire into the relations now existing for financial and administrative purposes between the Supreme Government and the various Provincial Governments in India, and between the Provincial Governments and the authorities subordinate to them, and to report whether, by measures of decentralization or otherwise, those relations can be simplified and improved, and the system of Government better adapted both to meet the requirements and promote the welfare of the different Provinces, and, without impairing its strength and unity, to bring the executive power into closer touch with local conditions :

Now know ye, that We, reposing great trust and confidence in your knowledge and ability, have authorized and appointed, and do, by these Presents, authorize and appoint you, the said Sir Henry William Primrose* (Chairman) ; Sir Frederic Styles Philpin Lely ; Sir Steyning William Edgerley ; Romesh Chunder Dutt ; William Stevenson Meyer ; and William Lionel Hitchens to be Our Commissioners for the purposes of the said enquiry.

And for the better effecting the purposes of this Our Commission, We do, by these Presents, give and grant unto you, or any three or more of you, full power, at any place in Our said United Kingdom of Great Britain and Ireland, or in India, to call before you such persons as you shall judge likely to afford you any information upon the subject of this Our Commission ; and also, whether in Our said United Kingdom, or in India, to call for, have access to and examine all such books, documents, registers and records as may afford you the fullest information on the subject, and to inquire of and concerning the premises by all other lawful ways and means whatsoever.

And We do, by these Presents, authorize and empower you, or any three or more of you, to visit and personally inspect such places as you may deem it expedient so to inspect for the more effectual carrying out of the purposes aforesaid.

* Sir Henry Primrose subsequently resigned, and Mr. C. F. H. Hobhouse, M.P., then Under Secretary of State for India, and now Secretary to the Treasury, was appointed Chairman of the Commission—see page iv.

And We do, by these Presents, will and ordain that this, Our Commission, shall continue in full force and virtue, and that you, Our said Commissioners, or any three or more of you, may from time to time proceed in the execution thereof, and of every matter and thing therein contained, although the same be not continued from time to time by adjournment.

And We do further ordain that you, or any three or more of you, have liberty to report your proceedings under this Our Commission from time to time, if you shall judge it expedient so to do.

And Our further will and pleasure is that you do, with as little delay as possible, report to Us under your hands and seals, or under the hands and seals of any three or more of you, your opinion upon the matters herein submitted for your consideration.

Given at Our Court at *Saint James's*, the seventh day of *September*, one thousand nine hundred and seven, in the seventh year of Our Reign.

By His Majesty's Command.

H. J. Gladstone.

EDWARD, R. & I.

EDWARD THE SEVENTH, by the Grace of God, of the United Kingdom of Great Britain and Ireland and of the British Dominions beyond the Seas, King, Defender of the Faith, Emperor of India, to

Our trusty and well-beloved :—

Charles Edward Henry Hobhouse, Esquire, one of the Under Secretaries of State to Our Principal Secretary of State for India ; Greeting !

Whereas by Warrant under Our Royal Sign Manual, bearing date the seventh day of September, one thousand nine hundred and seven, We were pleased to appoint Commissioners to enquire into the relations now existing for financial and administrative purposes between the Supreme Government and the various Provincial Governments in India, and between the Provincial Governments and the authorities subordinate to them, and to report whether, by measures of decentralization or otherwise, those relations can be simplified and improved, and the system of Government better adapted both to meet the requirements and promote the welfare of the different Provinces, and, without impairing its strength and unity, to bring the executive power into closer touch with local conditions.

And Whereas the Chairmanship of the Commission is at this present void by the resignation of Our Trusty and Well-beloved Sir Henry William Primrose, Knight Commander of Our Most Honourable Order of the Bath.

Now know ye that we, reposing great trust and confidence in your knowledge and ability, have authorized and appointed and do, by these Presents, authorize and appoint you the said Charles Edward Henry Hobhouse to be Chairman of the said Commission in the room of the said Sir Henry William Primrose, resigned.

Given at Our Court at *Saint James's*, the twenty-first day of *October*, one thousand nine hundred and seven, in the seventh year of Our Reign.

By His Majesty's Command.

H. J. Gladstone.

ROYAL COMMISSION UPON DECENTRALIZATION IN INDIA.

VOLUME I.

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ROYAL COMMISSION UPON DECENTRALIZATION IN INDIA.

REPORT

TO THE KING'S MOST EXCELLENT MAJESTY.

MAY IT PLEASE YOUR MAJESTY,—

We, the undersigned Commissioners appointed to consider the relations now existing, for financial and administrative purposes, between the Government of India and the Provincial Governments, and between the Provincial Governments and the authorities subordinate to them; and to report whether, by measures of decentralization or otherwise, those relations can be simplified and improved, and the system of government can be better adapted to meet the requirements and promote the welfare of the different Provinces, and (without impairing its strength and unity) to bring the executive power into closer touch with local conditions, humbly desire to submit to Your Majesty the following Report.

2. We assembled in India on the 18th November, 1907, and, having sketched out for the guidance of witnesses, in so far as we could do this in advance, the matters to which we thought our enquiries would probably be directed, we proceeded to take evidence in the various Provinces. Between November 1907 and April 1908 we held public sittings at one or more places in all the major Provinces, as also in the North-West Frontier Province and Baluchistan. Our public sittings occupied in all 71 days, and involved journeys aggregating 12,300 miles in India, and the examination of 307 witnesses, of whom 119 were non-officials. In each Province we obtained a statement of the views and proposals of the Local Government, and examined a large number of high officials who could speak to matters of general policy, or furnish us with information or suggestions as to the working of their departments, *e.g.*, Secretaries to Government, Members of Council in Madras and Bombay, Members of Boards of Revenue and Financial Commissioners, and representative officers of the Medical, Sanitary, Public Works, Police, Education, and other special departments. We also examined a number of officials concerned with general district administration, from Commissioners down to tahsildars, as well as district representatives of the special departments above referred to. These witnesses included a considerable number of natives of India. We likewise examined officials and non-officials, both European and Indian, who have been specially concerned with the administration of district boards, municipalities and other local bodies, as well as other non-officials (mainly Indian) who could speak to local conditions and reforms which had fallen within their observation. The non-official witnesses were, like the official, mainly selected for us by the Local Governments from men who could give us the most useful and representative views on the subjects into which we were enquiring. Invitations were further issued to the public through the press, as well as directly by ourselves, to various persons believed to be specially interested in the scope of our enquiries, to appear before us in support of their views. We likewise obtained the evidence of the Secretaries to the Government of India in the Home, Revenue, Public Works, Finance, and Commerce Depart-

Procedure
adopted.

ments, and of a number of Imperial officers *who deal with matters primarily within the scope of the Local Governments.

3. We desire to express our obligations to the various Indian Governments, and to their officers, for the valuable assistance they gave us in prosecuting our enquiries and in facilitating our tour arrangements.

We are also greatly indebted to a preliminary Committee, which was appointed by the Government of India to facilitate our labours by the compilation of comprehensive memoranda describing existing administrative conditions. These memoranda have been of great service to us, and we have made free use of them in the preparation of our Report.

4. In printing the mass of evidence which we recorded, we have occasionally departed from the strict order in which it was taken, so as to bring together all the evidence relating to a single Province. The evidence from each Province, including memoranda by the Local Government, is published in a separate volume.† A volume is similarly devoted to evidence and documents obtained from the Secretaries and other officials of the Government of India.

In the Report itself we have usually thought it sufficient to confine our marginal citations to the statements of those witnesses whose evidence on a particular point appeared to be most clear and representative.

Limitations of
enquiries.

5. We desire to explain, at the outset, that we have regarded the terms of our appointment as intending us to enquire primarily into the financial and administrative relations existing

(i) between the Government of India and the Provincial Governments, and

(ii) between Provincial Governments and the authorities subordinate to them.

We have, therefore, not considered, except incidentally and so far as discussion of the relations between the Government of India and the Provincial Governments compels a reference thereto, any alteration of the existing control exercised by the Secretary of State over the Indian Governments.

Similarly, we have not enquired into the relations between the Government of India and the heads of the Imperial departments which they directly administer, such as Railways, the Post Office and Telegraphs.

We hold, too, that our terms of reference precluded us from enquiring into questions of a purely political nature, questions of general policy, and questions such as the separation of judicial and executive functions, and the constitution and duties of the civil and criminal courts. We have, therefore, only touched upon such matters when, in our opinion, they have a direct bearing upon administrative decentralization. Nor, again, have we felt ourselves called upon to enquire into the general conduct of the administration, or into alleged grievances against particular departments or individual officers.

Lastly, we have not referred, except incidentally, to certain matters which have recently been made the subject

* The Sanitary Commissioner with the Government of India; the Inspector-General of Forests; the Director-General of the Indian Medical Service; the officiating Director of Criminal Intelligence; the Director of the Geological Survey; the officiating Director-General of Education; and the Comptroller and Auditor-General.

† With the exception of the North West Frontier Province and Baluchistan, which are included in the Punjab volume.

Cf. Para.
118.

of separate investigation, as, for example, whether a Local Government might guarantee interest on the capital of local railways constructed by private enterprise.

6. While our Report was still under consideration, we were informed by Your Majesty's Principal Secretary of State for India that motives of high policy would require an early pronouncement by him, on behalf of Your Majesty's Government, on certain important reforms in the system of administration in India. Accordingly, at his request, we furnished him with the conclusions now embodied in our Report. We have not thought it necessary to point out, in each instance, the extent to which the application of our conclusions, independently arrived at, may be affected by the pronouncement of the Secretary of State. We have been content to report these conclusions to Your Majesty in their original form.

Our conclusions were arrived at prior to the Secretary of State's pronouncement on Indian policy in Nov.-Dec. 1908.

7. The Report now submitted falls under the following main heads, each of which is discussed in a separate chapter.

Heads of Report.

PART I.—Dealing mainly with the relations between the Government of India and the Provincial Governments.

- I.—Organization of the Government of India, and their relations with the Secretary of State.
- II.—Organization of the Provincial Governments, and their general relations with the Government of India.
- III.—Finance.
- IV.—Public Works.
- V.—Revenue and Agriculture. Control over Provincial Governments in matters relating to land revenue.
- VI.—Revenue and Agriculture (continued)—Forests, Agriculture and Civil Veterinary work.
- VII.—Home Department.
- VIII.—Imperial Inspectors General, etc.
- IX.—Legislation, Appeals, Reports and Returns.

PART II.—Dealing mainly with the relations between Provincial Governments and their officials.

- X.—Suggestions in regard to the constitution of Provincial Governments.
- XI.—Boards of Revenue and Financial Commissioners.
- XII.—Commissioners.
- XIII.—Collectors.
- XIV.—Sub-divisional, and other subordinate district, officers.
- XV.—Suspensions and remissions of land revenue, agricultural loans, acquisition of land for public purposes, and Court of Wards administration.
- XVI.—Appointment of Commissioners and Collectors, and of the principal officers of other departments; transfers; knowledge of the vernaculars; touring; and contact with the people.
- XVII.—Appeals.

PART III.—Dealing with village organization and local self-government.

- XVIII.—Village organization.
- XIX.—Rural Boards.
- XX.—Municipalities.

PART I.

CHAPTER I.

ORGANIZATION OF THE GOVERNMENT OF INDIA AND
THEIR RELATIONS WITH THE SECRETARY OF STATE.

The Secretary of State's control over Indian administration.

8. The Government of India Act of 1858, which abolished the control of the East India Company, placed the government of India directly under the Sovereign, acting through the Secretary of State for India. The Secretary of State, who was furnished by this Act with a Council, has the power of giving orders to every officer in India, including the Governor-General, and of directing all business relating to India that is transacted in the United Kingdom. Of these wide powers and duties many rest on his personal responsibility: others can be performed only in consultation with his Council, and for some of these, mainly relating to financial matters, the concurrence of a majority of the members of the Council is required.

21 & 22
Vict., cap.
106.

Imperial
Gazetteer,*
Vol. IV.,
pp. 36-37

The Governor-General (commonly styled the Viceroy except in formal official documents), the Governors of Madras and Bombay, the Commander-in-Chief, and the Members of Council for India, Madras and Bombay are appointed by the Crown, whose approval is also necessary to the appointment of Lieutenant-Governors.

All expenditure from Indian revenues, whether in India or elsewhere, is subject to the control of the Secretary of State in Council, who is required to lay the Indian Budget annually before Parliament, with a report on the 'Home Accounts' by an independent auditor, and to submit therewith a statement showing the moral and material progress of India.

21 & 22
Vict., cap.
106, sec. 41.
Ibid. sec.
53.

All receipts and expenditure relating to India which accrue in the United Kingdom are under the direct management of the India Office, *e.g.*, the 'Home charges' in respect of military equipment, stores, pensions, leave allowances, etc., and the raising and application of sterling loans. By far the larger portion of Indian revenues and expenditure is, however, dealt with in India, by the Government of India and the Provincial Governments, subject to the general control of the Secretary of State.

9. Apart from specific restrictions by the Secretary of State on the spending powers of the Government of India, his sanction is required:—

S. of S.'s
Des. No. 98,
Fin. of
14th Aug.
1908.

(i) To any reduction or increase of taxation, or other measure which would substantially affect the Indian revenues.

(ii) To any important new departure in financial policy, such as matters relating to currency operations or debt.

(iii) Generally, to any matters which raise important administrative questions, or involve considerable expenditure, or outlay of an unusual or novel character.

Ibid.

* References to the Imperial Gazetteer are throughout to the new edition recently issued.

10. As regards specific restrictions relating to certain classes of expenditure, the Secretary of State's sanction is required to :—

Specific financial restrictions imposed by the Secretary of State on the Indian Governments.

Ibid.

(i) The construction (subject to certain minor exceptions) of public works from borrowed funds.*

(ii) The construction of a public work charged to revenue which is estimated to cost more than £83,000 (Rs. 12½ lakhs) including establishment charges.†

(iii) The construction of any railway, except certain minor branch lines.*

(iv) The creation of an appointment in India of which the salary exceeds Rs. 500 a month.‡

(v) The raising of the salary of an existing appointment to an amount exceeding Rs. 750 a month.‡

(vi) The revision of an establishment at a cost of more than Rs. 50,000 a year.‡

(vii) The sanction, for a period of more than two years, of a temporary appointment or deputation involving a salary (including deputation allowance) exceeding Rs. 500 a month.‡ But in such case the amount of the deputation allowance or temporary salary rests with the Government of India, unless it be proposed to raise the emoluments of an officer, for a time, beyond Rs. 50,000 a year.

C.S.R.,
Art. 77A.

(viii) The incurring of expenditure (such for instance as that involved in the grant of pensions in excess of those admissible under the rules) for which it is provided, in any of the authorized codes, that the sanction of the Secretary of State in Council is necessary.

The chief codes which contain financial restrictions are the Civil Service Regulations, the Civil Account Code ; and portions of the Public Works and Forest Codes, and of Army Regulations.

S. of S.'s
Des. No. 98,
Fin. of
14th
Aug. 1908.

11. Further, the Government of India cannot now, without the sanction of the Secretary of State—

(i) Make good to Provincial Governments enjoying financial settlements, loss to their revenues consequent on remission of taxation ; or give them grants-in-aid for important measures of administrative reform, or any large money grant save for the purpose of maintaining financial equilibrium in the face of some special calamity such as famine or plague. Moreover, in the event of a revision of such current settlements, the Government of India could not, on their own authority, make initial grants to the Local Governments for public works or other special expenditure.

(ii) Make a loan to a Native State in excess of 5 lakhs, or incur any considerable outlay for the direct benefit of such a State.

(iii) Incur expenditure on the construction of churches, outside the amounts admissible under the Public Works Code.

* The Secretary of State's control over capital expenditure on railways is largely exercised by means of a programme submitted to him annually.

† In the case of military works the limit is £10,000 (Rs. 1,50,000).

‡ Prior to August, 1907, the Government of India's powers extended only to Rs. 250 a month under (iv) ; to Rs. 416½ a month under (v) ; to Rs. 25,000 a year under (vi) ; and to Rs. 250 a month if for a period of more than 12 months under (vii). But the Government of India's powers do not extend to the creation of *any* appointment habitually held by gazetted officers recruited in the United Kingdom, or to the raising of the remuneration of such an appointment.

(iv) Incur charges for—

- (a) State ceremonies, and the entertainment at the public charge of distinguished visitors, in excess of a lakh of rupees. *Ibid*, and Des. No. 107 Fin, of 2nd Aug. 1907,
- (b) Grant of political pensions to non-officials, in excess of Rs. 1,000 a year.
- (c) Grants to charitable and religious institutions, in excess of Rs. 10,000 a year, or Rs. 50,000 in the case of a non-recurring grant.
- (d) New measures involving any appreciable addition to military expenditure.

12. There are also certain restrictions on the powers of the Government of India and of Provincial Governments in regard to the grant of mining leases, and other concessions. Moreover, the Secretary of State's sanction would be required to any new departure of importance in Indian administration, even though this might not need his approval financially, and, as will be noticed presently, he has a large control over Indian legislation.

13. It is a primary duty of the Accounts officers to bring to notice any case in which the Government of India appear to have sanctioned expenditure which, by rule, requires the Secretary of State's approval; and if such officers maintain their objections after consideration of any explanation or argument which may be put to them, the matter must be referred to the Secretary of State.

14. Within the above limits, the Government of India, and Provincial Governments acting under their supervision, have very considerable powers of expenditure for the ordinary purposes of administration and the development of the country.

Significance of the restrictions imposed by the Secretary of State.

15. These financial restrictions imposed by the Secretary of State upon the Government of India involve submission to him of a great number of matters which, though not primarily of a financial nature, necessitate additional outlay, or changes in the distribution of expenditure. We have set them forth in some detail because they have an important bearing on the measure of liberty which it is possible to assign to Provincial Governments.

Control of Parliament over Indian affairs.

16. The Secretary of State is, in his turn, responsible to Parliament. Parliamentary legislation has, at one time or another, created the Government of India, authorized the establishment of the large Provinces ruled by Lieutenant-Governors, and brought the Presidency Governments of Madras and Bombay into subordination to the Central Government. From Parliament, too, are derived the constitution and functions of the Indian and Provincial Legislatures, the High Courts, and the method of recruitment of the Indian Civil Service, and any material change in these would, as a consequence, involve Parliamentary sanction.

Imperial Gazetteer, Vol IV., p. 40.

In the ordinary course, however, Parliamentary legislation for India is confined to Acts amending the political constitution, or empowering the Secretary of State to raise money by loan; nor does Parliament directly control the revenues of India, unless these should be applied to military operations beyond the frontier. But the Indian Budget has to be laid before Parliament annually; the Secretary of State, and the Cabinet of which he is a member, are open to criticism, and if

occasion should arise, to censure, in either House of Parliament; while every member of either House has the right of interpellation on any matter relating to the administration of India.

Imperial
Gazeteer,
Vol. IV.,
chap. V.

17. India possesses an Imperial Legislative Council, but its functions are strictly limited. It may not interfere with Acts of Parliament, and Acts passed by it may be disallowed by the Sovereign, acting through the Secretary of State. Measures relating to the public revenue or debt, to military or naval matters, to foreign relations, or to religion, may not be introduced into this Council without the Governor-General's sanction; nor can any Bill of importance be put before it by the Government of India without previous reference to the Secretary of State. The Legislative Council at present includes—

The Imperial
Legislative
Council.

(i) The members of the executive Government of India, who sit there *ex officio*.

(ii) Other officials, who are mostly selected as representatives of the principal Provinces.

(iii) Non-official gentlemen elected by the non-official members of Provincial Legislatures, and by the Calcutta Chamber of Commerce.

(iv) Other non-officials who are directly nominated by the Viceroy.

Including the *ex officio* members, the official element is always in the majority. The Legislative Council may discuss the Indian Budget, but cannot divide upon it; and its members possess the right of interpellation on matters of public policy, provided the questions are not considered inadmissible by the Governor-General as President. Their main functions, however, are the initiation and discussion of legislative measures, subject to the restrictions already referred to.*

18. The executive Government of India, as at present constituted, consists of the Viceroy and Governor-General, who holds direct charge of the Foreign portfolio; of the Commander-in-Chief in India, who has also charge of the Army Department; and of six ordinary members of Council, amongst whom are distributed the charge of the Home, Finance, Revenue and Agriculture, Public Works, Commerce and Industry, Military Supply, and Legislative Departments. The members of the Government are all appointed by the Crown, on the advice of the Secretary of State, and while some of the ordinary members are drawn from the Indian Services, others are appointed direct from Home. The usual tenure of office of a member of the Government of India is five years.

The Executive
Council of the
Governor-
General.

24 & 25
Vict., cap.
67.

The distribution of work among the various Departments, and the procedure regulating their relations to one another, are laid down in 'Rules of Business,' which are issued by the Governor-General (under the Indian Councils Act of 1861), and are supplemented by subsidiary regulations termed 'Secretariat Instructions.' Any important alteration in the 'Rules of Business' would, in practice, require the concurrence of the Secretary of State.

Vol. X.,
App. 1e.,
p. 199,
45374.

19. In regard to his own Department, each member of Council is largely in the position of a Minister of State, and has the final voice in ordinary departmental matters.

S. of S.'s
Des. No.
123, Pub. of
27th Nov.
1908.

* It is now proposed, however, subject to certain restrictions, to give the Legislative Council the power of passing resolutions on matters of public policy, and of discussing the budget in detail and passing resolutions thereon. Such resolutions, however, are to be mere recommendations to the Government of India, who may accept them or not at their discretion.

But any question of special importance, and any matter in which it is proposed to over-rule the views of a Local Government, must ordinarily be referred to the Viceroy.* This latter provision acts as a safeguard against undue interference with the Local Governments, but it necessarily throws a large amount of work on the Viceroy. In the year 1907-08, no less than 21·7 per cent. of the cases which arose in, or came up to, the Home Department, required submission to the Viceroy. The Home Department is, however, concerned with questions which are, in a special degree, subject to review by the Head of the Government, and we believe that in other Departments the percentage of cases referred to the Viceroy is considerably less. Any matter originating in one Department which also affects another must be referred to the latter, and in the event of the Departments not being able to agree, the case would have to be referred to the Viceroy.

45376.

44809-12.
45349-53.

The members of Council meet periodically as a Cabinet—ordinarily once a week—to discuss questions which the Viceroy desires to be put before them, or which a member, who has been overruled by the Viceroy, has asked to be referred to Council. The Secretary in the Department primarily concerned with a Council case attends the Council meeting for the purpose of furnishing any information which may be required of him. If there is a difference of opinion in the Council the decision of the majority ordinarily prevails, but the Viceroy can overrule a majority if he considers that the matter is of such grave importance as to justify such a step.

Vol. X.,
App. Ie.,
p. 199.

Secretaries and
other Secretariat
officials.

20. Each Departmental office is in the subordinate charge of a Secretary, whose position corresponds very much to that of a permanent Under-Secretary of State in the United Kingdom, but with these differences, that the Secretary, as above stated, is present at Council meetings; that he attends on the Viceroy, usually once a week, and discusses with him all matters of importance arising in his Department; that he has the right of bringing to the Viceroy's special notice any case in which he considers that His Excellency's concurrence should be obtained to action proposed by the Departmental member of Council; and that his tenure of office is usually limited to three years.

45381-6.
45532-7.

21. The Secretaries have under them Deputy, Under, and Assistant Secretaries, together with the ordinary clerical establishments. Taking the Departments with which we are concerned, that is to say the Home, Revenue and Agriculture, Finance, Commerce and Industry, and Civil Public Works Secretariats, the Secretaries, Deputy Secretaries, and Under Secretaries, in all but the last, are members of the Indian Civil Service. The Assistant Secretaries, where these exist, and the subordinate staff, are men permanently connected with the department.

The Government of India, it may be explained, have no Indian Civil Service of their own, as distinct from that of the Provincial Governments. The Indian Civil Service is

* "In cases where the Government of India, while differing from a Local Government, express their view in the form, not of a command but of a suggestion, it is unnecessary, merely on this account, to submit the case to the Viceroy for orders at this stage. Similarly, where the proposals of a Local Government contravene standing orders or accepted principles, and the reply of the Government of India merely refers to such orders (as in cases where the Local Government may wish to anticipate the sanction of the Secretary of State or to give retrospective effect to some financial sanction) it is not necessary, merely on this account, to take the Viceroy's instructions."

'Rules of
Business.'
Footnote
to Rule 10.

recruited for, and distributed among, the latter, and officers serving under the Government of India are borrowed from the Provinces for longer or shorter periods. The ordinary tenure of office of a Government of India Secretariat officer, drawn from the Indian Civil Service, is three years, after which time he would generally revert to his own Province. An Under Secretary might, however, return later on as a Deputy Secretary, and a Deputy Secretary as a Secretary. This constant flux and reflux of officers between the Government of India and the Local Governments, mans the superior posts in the Government of India Secretariats with men conversant with conditions in the Provinces.

The men selected for Secretariat appointments under the Government of India have often served in similar capacities in the Secretariats of their own Governments, but they may equally be drawn direct from administrative posts. There is a tendency, if a man has done well in Secretariat work as a junior, to recall him, later on, to higher functions ; and an officer who has obtained experience as an Under or Deputy Secretary in the Government of India, may, after leaving such an appointment, be nominated to a Secretaryship in his own Province.

Vol. X.,
Apps. Ia.,
p. 188 ; Ib.,
pp. 188-9 ;
Id., p. 194 ;
Ie., p. 200.
Secretariat
Instruc-
tions,
Rule 11.
Vol. X.,
Apps. Id.,
p. 194 ; Ie.,
p. 200.

22. A case coming up to a Government of India Secretariat is first of all noted on by the clerical branch of the office. It then goes, usually, to an Assistant or Under Secretary, who, if he accepts the office note, signs his name below it. If he disagrees or desires to add anything, he notes accordingly. His work, in turn, goes to a Deputy Secretary or to the Secretary, who acts in the same way. A Deputy Secretary often submits cases direct to the Member in charge, but the papers come back through the Secretary, to enable the latter to see what is going on. Secretaries and their principal subordinates may dispose of petty cases of a routine character on their own responsibility, but lists of such cases go weekly to the Secretary and Member, so that any independent action by a subordinate which is deemed inadvisable may be checked. Otherwise, cases go on to the Member in charge, and if reference to the Viceroy or to some other Department is not required, his order is final. This elaborate system of noting, which differs materially from that in vogue in British Government offices, is held to be justified by the constant changes in the superior *personnel* of the Secretariats and Departments in India.

Secretariat pro-
cedure.

43724-44.
43834-42.
45362-6.

In important cases the notes are printed, for future reference, along with the papers to which they relate, but these are only for confidential use in the Secretariats themselves. The Government of India, however, submit monthly volumes of their printed proceedings (without the notes) to the Secretary of State, and receive similar volumes from the Local Governments, copies of which also go on to the India Office.

23. We have now briefly described the machinery of the Central Government, and before considering the organization and powers of the Provincial Administrations we propose to make a few general observations on the functions of Government in India. These are, in many respects, much wider than in the United Kingdom. The Government claims a share in the produce of the land ; and save where (as in Bengal) it has commuted this into a

The functions of
Government in
India.

fixed land tax, it exercises the right of periodical re-assessment of the cash value of its share. In connexion with its revenue assessments, it has instituted a detailed cadastral survey, and a record of rights in the land. Where its assessments are made upon large landholders, it intervenes to prevent their levying excessive rents from their tenants; and in the Central Provinces it even takes an active share in the original assessment of landlords' rents. In the Punjab, and some other tracts, it has restricted the alienation of land by agriculturists to non-agriculturists. It undertakes the management of landed estates when the proprietor is disqualified from attending to them by age, sex, or infirmity, or, occasionally, by pecuniary embarrassment. In times of famine it undertakes relief works and other remedial measures upon an extensive scale. It manages a vast forest property, and is a large manufacturer of salt and opium. It owns the bulk of the railways of the country, and directly manages a considerable portion of them; and it has constructed, and maintains, most of the important irrigation works. It owns and manages the postal and telegraph systems. It has the monopoly of note issue, and it alone can set the mints in motion. It acts, for the most part, as its own banker, and it occasionally makes temporary loans to Presidency banks in times of financial stringency. With the co-operation of the Secretary of State it regulates the discharge of the balance of trade, as between India and the outside world, through the action of the India Council's drawings. It lends money to municipalities, rural boards and agriculturists, and occasionally to the owners of historic estates. It exercises a strict control over the sale of liquor and intoxicating drugs, not merely by the prevention of unlicensed sale, but by granting licenses for short periods only, and subject to special fees which are usually determined by auction. In India, moreover, the direct responsibilities of Government in respect to police, education, medical and sanitary operations, and ordinary public works, are of a much wider scope than in the United Kingdom. The Government has further very intimate relations with the numerous Native States which collectively cover more than one-third of the whole area of India, and comprise more than one-fifth of its population. Apart from the special functions narrated above, the government of a sub-continent containing nearly 1,800,000 square miles and 300,000,000 people is in itself an extremely heavy burden, and one which is constantly increasing with the economic development of the country and the growing needs of populations of diverse nationality, language and creed.

The extent to which these functions and burdens are distributed between the Central and the Provincial Governments in India will be explained in the next chapter.

CHAPTER II.

ORGANIZATION OF THE PROVINCIAL GOVERNMENTS AND
THEIR GENERAL RELATIONS WITH THE GOVERNMENT
OF INDIA.

24. British India is divided into 8 major and 5 minor Provinces, each of which is administered, in subordination to the Government of India, by its own Local Government or Administration.

Of the minor Provinces, two—Coorg and Ajmer—are hardly more than districts, and are respectively administered by the Resident in Mysore and by the Agent to the Governor-General in Rajputana; while a third—the Andamans—is practically a penal settlement. We have left these three administrations out of the scope of our enquiries. The Chief Commissioners of the other two, the North-West Frontier Province and Baluchistan, are graded as 1st class Residents of the Political Department, and are also Agents to the Governor-General in respect of political matters. These administrations are more under the control of the Government of India, especially in the Foreign Department, than the major Provinces, and lack the financial resources and powers which the latter possess.

The minor
Provinces.

25. The 8 major Provinces, with some material statistics relating thereto, are shown in the following statement:—

The major
Provinces.

Province.	Thousands of square miles.*	Millions of inhabitants.*	Provincial revenue in 1908-9† (budget figures) in thousands of £ sterling.	Government of Province vested in	Number of districts in Province.
Madras	142	38	3,744	} Governor in Council. }	23
Bombay	123	19	4,026		25
Bengal	116	51	3,617		34
Eastern Bengal and Assam	99	30	1,712	} Lieutenant- Governor. }	27
United Provinces ...	107	48	3,777		48
Punjab	97	20	2,154		29
Burma	170	9	3,032	} Chief Commissioner.	37
Central Provinces (with Berar).	100	12	1,493		22

* Excluding dependent Native States.

† Excluding the local receipts credited to district boards, municipalities and other similar bodies.

13 Geo. III.
cap. 63.
24 Geo. III.
Sess. 2,
cap. 25.
33 Geo. III.
cap. 52.
3-4 Will. IV.
cap. 85.
45657.

26. Madras and Bombay are known as Presidencies, having been governed, in the early days of the Company's rule, by Presidents in Council, and they were originally independent of the Presidency of Bengal, out of which the Government of India has grown. They were first placed under the control of the Governor-General by the Regulating Act of 1773, which called that authority into existence; and this control, which was extended by statute in 1784 and 1793, was rendered absolute by the Charter Act of 1833, and the instructions issued by the Court of Directors thereon. Since then, the general tendency has been to treat Madras and Bombay in the same way as the other large Provinces subsequently created; but they still retain the following vestiges of their separate origin and former independence:—

Madras and
Bombay.

(i) They are under a Council Government, consisting of a Governor, usually appointed from home, with two Civilian colleagues, who are nominated by the

Crown on the advice of the Secretary of State. The ordinary business of Government is distributed between the members of these Councils in much the same way as in the larger Council of the Governor-General, but the distinction of portfolios is not so definite. The Governor can, like the Viceroy, overrule his colleagues in cases of emergency: otherwise decisions of the Governor in Council are by a majority.

8-10.
Vol. VIII.,
App. I.,
p. 222
Imperial
Gazetteer,
Vol. IV.,
p. 31.

(ii) The Presidency Governments have the right of direct correspondence with the Secretary of State, except in matters which raise financial issues, and can appeal to him against orders of the Government of India; but such an appeal must go through, or be communicated to, that Government.

45658-9.
Vol. X.,
App. IX.,
p. 236.

(iii) They have full discretion in the selection for certain important posts, which in other Provinces rests finally with the Government of India, *e.g.*, nominations to the Board of Revenue* and to the Provincial Legislative Councils, and the appointment of Chief and Superintending Engineers in the Public Works Department, and Conservators of Forests.

Imperial
Gazetteer,
Vol. IV.,
p. 135.

(iv) They have, in practice, a free hand in the details of their district land-revenue settlements, which in other Provinces are subject to control by the Government of India.† Similarly, they are less supervised in forest administration.

44461-2.
44484.
44035.
44049.
44121.
42734.

Other major Provinces.

27. The remaining major Provinces have been constituted, at various times, out of the old Presidency of Bengal, or from other territories which were formerly under the direct administration of the Governor-General in Council, or have subsequently been included in British India. In Bengal, Eastern Bengal and Assam, the United Provinces, the Punjab, and Burma the responsibilities of Government are vested in a single Lieutenant-Governor, who is, in practice, a member of the Indian Civil Service, and is appointed by the Viceroy subject to the approval of the Crown. Lieutenant-Governors, like the Governors and members of Council in the Presidencies, hold office for a term of five years.

The Central Provinces, which for administrative purposes include Berar, now permanently leased from His Highness the Nizam of Hyderabad, are administered by a Chief Commissioner, who is appointed by the Viceroy. He has, in most respects, the same powers as a Lieutenant-Governor, the special restrictions imposed upon him being mainly in the matter of patronage.

Vol. VI.,
App. I.,
p. 130.

Provincial Legislative Councils.

28. All the major Provinces, with the exception of the Central Provinces, possess local Legislative Councils which can pass Acts concerning the Province itself; but, except in cases of extreme urgency, no legislation can be introduced into these Councils by the Local Government without having been examined by the Government of India, and their Acts require the confirmation of the Governor-General. Such legislation is also subject to control by the Secretary of State similar to that which he exercises in the case of the Imperial Legislative Council.

Imperial
Gazetteer,
Vol. IV.,
pp. 135-6.

* In Madras: there is no Board in Bombay.

† A revenue settlement is a periodical reassessment, outside tracts in which the land revenue has been permanently fixed (as in Bengal), of the share taken by Government in the net produce of the soil.

The Legislative Councils of Madras, Bombay, Bengal, Eastern Bengal and the United Provinces, while containing a certain number of nominated officials and non-officials, also include an elective non-official element, representing district boards, municipalities, universities, landed and commercial interests and the like. These Councils may discuss the Provincial Budget after it has been sanctioned by the Government of India, but may not divide on it. They also possess a right of interpellation similar to that accorded to the members of the Legislative Council of India, but limited to matters of Provincial policy and administration.

The Legislative Councils of Burma and the Punjab, though containing some non-official members, are as yet entirely nominated, and have not the right of Budget discussion or interpellation.*

29. In all the major Provinces the work of Government is distributed among different Departments, dealing with the principal heads of internal administration, such as Revenue, Judicial and Police, Local and Municipal, Financial, Public Works (Irrigation and General) and Education. The Chief Engineers in the Public Works Department are also Secretaries or Joint Secretaries to the Local Government, while matters relating to the other Departments are dealt with by Secretaries and Under Secretaries drawn from the Indian Civil Service.† There are three Civilian Secretaries in each Province (two in the Punjab), and the distribution of the various Departments between these varies according to local circumstances, and may change at different times in the same Province. The senior Civilian Secretary is termed the Chief Secretary, and the other Secretaries usually draw their designation from one of the principal Departments with which they are concerned. The organization of the Secretariats in the Provinces is on much the same lines as in the Government of India, and cases are noted on and recorded in a similar way.

The Provincial Secretariats.

30. A distinction, formerly material but now of little practical force, still obtains as between Regulation and Non-Regulation Provinces. The Regulation Provinces are Madras, Bombay proper, Bengal, Eastern Bengal, and Agra (United Provinces). The Non-Regulation Provinces are the Punjab, Burma, and the Central Provinces; and the sub-provinces of Oudh (United Provinces), Assam (Eastern Bengal and Assam), and Sind (Bombay). The latter were ruled, at the outset, by simpler codes, and with a greater centralization of functions in the hands of the district officers, who were recruited not merely from the Covenanted (now Indian) Civil Service, but also from the Army and other sources. Now, however, the Regulation and Non-Regulation Provinces are administered, generally speaking, on the same lines; and the main distinctions still surviving are that, in the latter, the district officers are termed Deputy, and Assistant or Extra Assistant, Commissioners, instead of Collectors and Assistant or Deputy Collectors; that the principal court

Regulation and Non-Regulation Provinces.

S. of S.'s
Des. No.
193, Pub. of
27th Nov.
1908.

* It is now proposed to give all Provincial Legislative Councils power, subject to certain restrictions, to pass resolutions on questions of public policy, and to discuss the Provincial Budgets in detail and pass resolutions in respect thereto, but it will be for the Provincial Government to accept or reject such resolutions at its discretion.

† Assistant Secretaries, where employed, are usually departmental officers not belonging to the Indian Civil Service.

of criminal and civil jurisdiction is there (except in Assam) a Chief Court or a Judicial Commissioner, and not a Chartered High Court; and that a number of military officers are still employed in the civil administration of Burma, Assam, and the Punjab. But, except in Burma, recruitment for posts held by such officers will hereafter be confined to the Indian Civil Service.

Districts, and
functions of
Collectors.

31. The principal unit of administration is everywhere the district. British India contains more than 250 districts, and the number at present existing in each of the major Provinces has been shown in the statement in paragraph 25. The average area of a district is 4,430 square miles, or about three-fourths of the size of Yorkshire, and the average population 931,000, but the actual districts vary greatly in size and population. They are largest, in point of area, in Burma and Madras, and smallest in the United Provinces.

Imperial
Gazetteer,
Vol. IV.,
p. 48.

Each district is under a Collector (styled Deputy-Commissioner in the Non-Regulation Provinces) who is the local representative of Government in its general dealings with the people, and is also the District Magistrate. As Collector, he is not merely responsible for the collection of most branches of the revenue, but is concerned with the manifold relations existing between Government and the agricultural classes, which represent two-thirds of the total population of British India. Thus he is concerned with questions relating to the registration, alteration, relinquishment or partition of land-holdings which pay revenue direct to Government, and, in the greater part of India, has to deal in these respects with an immense number of petty peasant proprietors. He is likewise, in most Provinces, concerned with the adjudication of disputes between landlords and tenants, and also with the administration of estates taken under the management of the Courts of Wards.* He has to keep a careful watch over the general circumstances of his district, and, in times of famine or severe agricultural distress, he is responsible for the administration of relief and other remedial measures. He also deals with the grant of loans to agriculturists, and with the preparation of agricultural and other statistics; and he has a general control over the working of the Forest Department in his district, in so far as this touches on matters affecting the economic or other interests of the people.

It is his duty to guide and control the working of municipalities, and he is often the actual chairman or presiding officer of one or more of these. He usually, also, presides over the district board, which, with the aid of subordinate local boards where such exist, maintains roads, schools and dispensaries, and deals with vaccination and sanitary improvements, in rural areas. Finally, he has to furnish information on all important occurrences in the district, and he is called upon to advise on any general schemes affecting it which may be under consideration.

As District Magistrate, he is responsible for all matters affecting the peace of the district, and exercises a general supervision over the local police officers, while

* In Bombay and the Central Provinces, Commissioners of divisions are Courts of Wards in their respective jurisdictions. In the other major Provinces, except Burma, where there is as yet no Court of Wards, the Court is the Board of Revenue or Financial Commissioner of the Province.

he controls the working of subordinate criminal courts, and has himself a certain amount of original and appellate magisterial work.*

Imperial
Gazetteer,
Vol. IV.,
p. 53.

32. Each district is usually split up into a number of sub-divisions, which are in charge either of junior officers of the Indian Civil Service, or of officers of the 'Provincial' service (Deputy Collectors or Extra Assistant Commissioners.)† The functions of these Sub-divisional officers, who are all magistrates as well as revenue and executive functionaries, vary in different Provinces. They are most developed in Madras and Bombay, where the Sub-divisional officer exercises, within his own charge, most of the functions of a Collector, subject to supervision by, and appeal to, the latter.

Sub-divisional
Officers.

33. Save in Bengal and Eastern Bengal, there are smaller sub-district units, styled taluks or tahsils, administered by tahsildars who belong to the 'Subordinate' service.‡ These officials are, in general, under the immediate control of the Sub-divisional officer, where there is one, and they and their assistants (deputy or *naib* tahsildars, revenue inspectors, kanungos, etc.) are in direct relations with the cultivators and the village officials.

Tahsildars, etc.

34. The Civil Service of the country, which deals with revenue and general administration, is divided into :—

The 'Imperial,'
'Provincial'
and 'Sub-
ordinate' Civil
Services.

(i) The 'Indian Civil Service,' recruited in England by competitive examination, at which natives of India, like other subjects of Your Majesty, can compete; and

(ii) The 'Provincial' and 'Subordinate' Civil Services, recruited in India, and, as a rule, only open to persons who are natives of that country or domiciled therein.

Members of the Indian Civil Service hold most of the Commissionerships, Collectorates and Deputy Commissionerships, and District Judgeships, as well as Secretariat and other headquarters administrative appointments; while its junior men are in training for higher functions, generally as Assistants to the Collectors. The Indian Civil Service forms a single service for the whole of India; but its members, on first arrival in the country, are distributed to the different Provinces; and though an Indian Civilian may be borrowed by the Government of India for work in connexion with the Supreme Government, or for temporary service in another Province, he is not, as a rule, transferred from one Province to another.

Para. 21.

45393.

35. Each Province has its own separate 'Provincial' and 'Subordinate' services, but while it has a free hand in recruiting for the latter, appointments to the former are regulated by rules which have to receive the approval of the Government of India. 'Provincial' Civil Servants, in their capacity as Deputy or Extra Assistant Commissioners and Sub-Judges, discharge responsible executive and judicial functions, and are also eligible for a certain number of posts, such as those of Collector or District

* Steps are now being taken, in Bengal and Eastern Bengal, towards the dissociation of Collectors and other executive officers from criminal case duties.

† In Bengal and Eastern Bengal the headquarters sub-division of the district is in the direct charge of the Collector, and in the Punjab there are but few sub-divisions.

‡ These units are called circles in Assam and townships in Burma; and the officers administering them are styled sub-deputy collectors in Assam, *myooks* in Burma, *mamlatdars* in Bombay proper, and *mukhtyarkars* in Sind.

Judge, ordinarily held by Indian Civilians. The number of posts of the latter description tenable by 'Provincial' officers is fixed for each Province by the Government of India. H. D. Res.
of 21st
April,
1892.

There are similar distinctions in regard to special departments the higher officials of which are usually recruited from England, *e.g.*, Police, Forests, Education, and Public Works. The British element is here styled the 'Imperial' Service, while the 'Provincial' and 'Subordinate' services are locally recruited in India.

It must, however, be borne in mind that the terms 'Imperial' and 'Provincial,' as applied to these services, refer to the personal status of the officer as decided by the method of his recruitment, and not to the Government under which he serves.* The majority of so-called 'Imperial' officers are, as a matter of fact, working under the Provincial Governments.

**Divisional
Commissioners.**

36. In all the major Provinces except Madras, the districts are grouped into divisions, each of which, consisting usually of from four to six districts, is under the general superintendence of a Commissioner, who also acts as a court of appeal in revenue cases.

**Boards of
Revenue and
Financial
Commissioners.**

37. In Bombay there is no intermediate authority between Commissioners and the Local Government, and the same condition has hitherto applied in the Central Provinces, but here the appointment of a Financial Commissioner has recently been sanctioned. In other Provinces there is such an intermediate authority, *viz.*, a Board of Revenue (or a single Financial Commissioner, as in the Punjab and Burma)—which, in subordination to the Local Government, controls the work of Commissioners and Collectors, and the general administration of the Province in revenue matters.

**Special Depart-
ments.**

38. Originally Collectors and their subordinates were responsible for almost all the administrative work of their districts, subject to the superintendence of Commissioners and Boards of Revenue. During the last 50 years, however, separate administrative departments have been gradually evolved, the most important of which are those dealing with Public Works, Education, Police, Forests, Medical administration, Sanitation, and Prisons. These departments have their own separate staffs and heads in each Province, *viz.* :—

Chief Engineers for (a) Irrigation, and (b) ordinary Public Works ;

The Director of Public Instruction ;

The Inspector-General of Police ;

Conservator, or a Chief Conservator, of Forests ;

The Inspector-General of Civil Hospitals (Surgeon-General in Madras and Bombay) ;

The Sanitary Commissioner† ; and

The Inspector-General of Prisons.‡

* Hereafter, when we have occasion to refer to 'Imperial' and 'Provincial' officers or services in the sense explained in this paragraph, we shall, to avoid ambiguity, place these terms in inverted commas.

† Outside Bombay, the Sanitary Commissioner works largely through the agency of the district medical officers, who, for medical work, are subordinate to the head of the Medical Department. Imperial
Gazetteer,
Vol. IV.,
p. 467.

‡ There are also Inspectors-General of Registration ; but, in most Provinces this function is combined with the management of some other department.

When there is extensive famine in a Province, an officer, drawn from the Indian Civil Service, may be appointed to act as a Special Famine Commissioner, under the Local Government.

The Inspector-General of Police is often an Indian Civilian, but otherwise the head of each department is usually drawn, either locally or by transfer from another Province, from the departmental service. These departmental heads are in direct subordination to the Local Government.* As already stated, the Chief Engineers for Public Works are also Secretaries to Government; the other heads of departments address their reports and letters to one or other of the Civilian Secretaries.†

39. As regard the district staffs of these departments, the Collector and District Magistrate, as already noted, has a general outside control, in non-technical matters, over the work of the local Police and Forest officers; he is responsible for the minor jails; and, principally in his capacity as president of the district board (and in some Provinces also of municipal councils), he is largely concerned with questions of sanitation, medical relief and elementary education. He has much less concern with the operations of the Public Works Department, and with those branches of education which are under the direct control of the Department of Public Instruction; and the principal local officers of these two departments (Superintending and Executive Engineers and Inspectors of Schools) have charges which do not necessarily correspond with district or divisional limits.

40. There are other heads of departments who are members of the Indian Civil Service, and who work in closer connexion with the ordinary district staff, through whose agency a great deal of the work which they have to supervise is discharged. The chief of these are the Commissioner of Excise, the Director of Agriculture, the Director of Land Records and, in some Provinces, the Commissioner for Revenue Settlements. These officers are under the Board of Revenue or Financial Commissioner, where either exists.‡

41. The minor Administrations of Baluchistan and the North-West Frontier Province are less fully organized. There are no Divisional Commissioners, and the departments under the control of separate officials are less in number. The Frontier Province possesses a Revenue and a Judicial Commissioner, while in Baluchistan these functions are combined in the hands of a single officer. The Secretariats are likewise smaller, and less sub-divided, than in the major Provinces.

Organization in Baluchistan and the North-West Frontier Province.

42. The present distribution of functions between the Government of India, also styled the Central or Supreme Government, and the Provincial or Local Governments and Administrations§ is, stated generally, as follows:—Amongst

Distribution of functions between the Government of India and Provincial Governments, and control by the former over the latter.

* Except, as regards forests, in Madras and Bombay, where Conservators of Forests are under the Board of Revenue in the former Province and under the Revenue Commissioners in the latter.

† In the Punjab the Director of Public Instruction is also *ex-officio* Under-Secretary for Education, and appears in that capacity to submit cases direct to the Lieutenant-Governor, while the Inspector-General of Police is also an *ex-officio* Under-Secretary to Government, but subordinate in that rôle to the Judicial Secretary.

‡ In Madras the functions of the Excise Commissioner and the Settlement Commissioner are directly exercised by members of the Board of Revenue; and in Bombay the Commissioner of Excise is of the same status as the territorial Commissioners.

§ Technically a Province ruled by a Governor in Council or a Lieutenant Governor is a Local Government, and one ruled by a Chief Commissioner a Local Administration, but we shall use the terms "Local Government" and "Provincial Government" as including the Governments of all the Provinces.

38113.
37423.

39252-61.

42306-8.

6031.

Vol. VIII.,
App. II.,
pp. 222-3.

the important matters which the former retain in their own hands are those relating to foreign affairs, the defences of the country, general taxation, currency, debt, tariffs, posts and telegraphs, railways, and accounts and auditing. Ordinary internal administration, police, civil and criminal justice, prisons, the assessment and collection of the revenues, education, medical and sanitary arrangements, irrigation, buildings and roads, forests, and the control over municipal and rural boards fall to the share of the Provincial Governments. But even in these matters the Government of India exercise a general and constant control. They lay down lines of general policy, and test their application from the administration reports and returns relating to the main departments under the Local Governments.* They also employ expert officers to inspect and advise upon a number of departments which are primarily administered by the Local Governments, including Agriculture, Irrigation, Forests, Medical, Sanitation, Education, Excise and Salt, Printing and Stationery, and Archæology. These officers are commonly known as Imperial Inspectors-General.

Imperial
Gazetteer,
Vol. IV.
pp. 16-17,

43. The control of the Government of India is, moreover, not confined to the prescription of policy and to action taken upon reports and inspections. It assumes more specific forms. They scrutinize, and, when necessary, modify the annual budgets of the Local Governments. Every newly-created appointment of importance, every large addition even to minor establishments, every material alteration in service grades, has to receive their specific approval, and, in many cases, reference to the Secretary of State is likewise necessary. The practical result is that no new departure in Provincial administration can be undertaken without their preliminary sanction or, in important matters, without that of the Secretary of State also. Moreover, the general conditions of Government service, such as leave, pension and travelling allowance rules, and the Public Works and Forest Codes, are all strictly prescribed by the Central Government, either *suo motu* or on instruction from the Secretary of State. Lastly, there is a wide field of appeal to the Government of India, as also to the Secretary of State, from persons who may deem themselves aggrieved by the action of a Local Government. *Ibid.*

Instructions of
the Court of
Directors in
1834 and 1838 as
to the character
of this control.

44. The essential point to be borne in mind is thus that at present, even in matters primarily assigned to the Provincial Governments, these act as the agents of the Government of India, who exercise a very full and constant check over their proceedings. The general principles which should govern the relations between the Government of India and the subordinate Provincial Governments were laid down in 1834, in a letter addressed by the Court of Directors to the Government of India on the subject of the Charter Act of 1833, the essential portions of which we subjoin, as well as an extract from a later despatch of 1838. We are informed by the Home Secretary to the Government of India that 45389. these pronouncements may be taken as an authoritative statement of the principles applied to-day.

* As already stated, the Local Governments also submit copies of all their printed proceedings to the Government of India. Para. 22.

Extract from despatch (accompanying the Government of India Act, 1833) from the Court of Directors to the Government of India, No. 44, dated the 10th December, 1834.

76. We have now completed all that we deem it necessary to say at present regarding the legislation to be exercised, and the laws to be made, in India. We will proceed to consider the new relation in which you will be placed with reference to the subordinate Governments, not by means of your legislative supremacy, but in other respects.

77. The words of the 39th clause are very comprehensive: 'The superintendence, direction, and control of the whole civil and military government of all the said territories and revenues in India shall be vested in the said Governor-General in Council.'

78. The powers here conveyed, when the words are interpreted in all their latitude, include the whole powers of Government. And it is of infinite importance that you should well consider and understand the extent of the responsibility thus imposed upon you. The whole civil and military Government of India is in your hands, and for what is good or evil in the administration of it, the honour or dishonour will redound upon you.

79. With respect to the exercise of your legislative powers in the several Presidencies, what we have adduced of a general nature on that subject will, for the present, suffice.

80. With respect to the other powers which you are called upon to exercise, it will be incumbent upon you to draw, with much discrimination and reflection, the correct line between the functions which properly belong to a local and subordinate Government and those which belong to the general Government ruling over and superintending the whole.*

81. When this line is improperly drawn, the consequence is either that the general Government interferes with the province of the local Government, and enters into details which it cannot manage, and which preclude its consideration of more important objects; or that it withdraws its attention from the evidence of many things which may be right or wrong in the general course of the local administration, and thus partially deprives the State of the benefit of its superintendence and control.

82. It is true that the former Acts of Parliament, which made the local Government of Bengal a supreme Government, gave the Governor-General in Council a control and superintendence over the other Presidencies as complete and paramount as it was possible for language to convey, and this we must assume to have been the intention of the Legislature. In practice, however, the Supreme Government made little exercise of its superintending authority, and the result has been that even that little exercise of it has been generally made when it was too late to be made with real effect, namely, after the subordinate Government had taken its course; thus losing the character of control and responsibility, and retaining only that of *ex post facto* intervention—a sort of intervention always invidious, and in most cases nothing but invidious, because what was already done, however open to censure, was beyond the reach of recall or correction.

83. It is evidently the object of the present Act to carry into effect that intention of the Legislature to which we have alluded. Invested as you are with all the powers of Government over all parts of India, and responsible for good government in them all, you are to consider to what extent, and in what particulars, the powers of Government can be best exercised by the local authorities, and to what extent, and in what particulars, they are likely to be best exercised when retained in your own hands. With respect to that portion of the business of Government which you fully confide to the local authorities, and with which a minute interference on your part would not be beneficial, it will be your duty to have always before you evidence sufficient to enable you to judge if the course of things in general is good, and to pay such vigilant attention to that evidence as will ensure your prompt interposition whenever anything occurs which demands it.

84. In general it is to be recollected that in all cases where there are gradations of authority the right working of the system

* The only Local Governments which then existed were the Presidencies of Madras and Bombay. The Bengal Presidency was at that time directly under the Governor-General in Council.

must very much depend on the wisdom and moderation of the supreme authority and also of the subordinate authorities. This is especially true of a system so peculiar as that of our Indian Empire. It was impossible for the Legislature, and it is equally so for us in our instructions, to define the exact limits between a just control and a petty, vexatious, meddling interference. We rely on the practical good sense of our Governor-General in Council, and of our other Governors, for carrying the law into effect in a manner consonant with its spirit, and we see no reason to doubt the possibility of preserving to every subordinate Government its due rank and power, without impairing or neutralizing that of the highest.

85. The subordinate Governments will correspond directly with us as formerly, but we think that you should immediately receive copies of all their more important letters to us, both as part of the evidence of their proceedings which you should have before you, and that we may have the benefit of the observations which you may have to make, and which we desire that you will always despatch to us with the smallest possible delay.

86. It will be for you to determine what part of their records, or what other documents, it will be necessary for you regularly to receive as evidence of the general proceedings of the subordinate Governments, and as an index to the other documents which you will have occasion to call for when anything occurs which you desire to investigate.

Extract from despatch from the Court of Directors to the Government of India, No. 3, dated the 28th March, 1838.

By the 65th clause of the Act 3 and 4 Wm. IV., Cap. 85, the Governor-General in Council is invested with full power to superintend and control the subordinate Governments in all points relating to the Civil and Military Administration of their respective Presidencies, and those Governments are required to obey the orders and instructions of the Governor-General in Council in all cases whatsoever, and, in order to enable you to exercise with effect the control and superintendence thus devolved on you, the subordinate Governments are required by the 68th section to transmit regularly to the Governor-General in Council true and exact copies of all the Orders and Acts of their respective Governments, and to give intelligence of all transactions which they may deem material to be communicated, or as the Governor-General in Council shall from time to time require. Although a minute interference on your part in the details of the local Administration of the subordinate Presidencies is neither desirable nor practicable, yet we should hold you but ill acquitted towards those whose interests are committed to your charge, if you should allow to pass without comment and, if necessary, without effective interference, any measures having, in your opinion, an injurious tendency either to one Presidency or to the Empire at large.

45. It is thus laid down that the Government of India are responsible for everything done in the Provinces, but it would seem from paragraphs 80 and 83 of the despatch of December 1834, that they were intended to discriminate between matters which would be primarily within the scope of the Local Governments, where their interference would be of a very exceptional character, and matters in regard to which their control would be more detailed and constant. No definite steps towards the immediate attainment of this object appear, however, to have been taken, and the present discrimination between the functions of the Imperial and the Local Governments, and the extent of the control normally exercised by the former over the latter, are the results of gradual administrative evolution.

Political and military exigencies, and the growth of services generally recognized as suitable for direct management by a Central Government, have given the Government of India a number of functions exercised independently of the Provincial Governments. As regards the departments which have been recognized as lying primarily within the scope of the Local Governments, the control exercised by the Government of India has differed at various periods.

The present situation as regards the control exercised by the Government of India.

44164-80.
45460-70.
45585-91.

Speaking generally, it may be said that although the powers of the Madras and Bombay Governments, the only subordinate administrations then existing, were materially reduced in 1833, those of all the present major Provinces, including the two Presidency Governments, are decidedly larger than were the prerogatives of any Local Government fifty years ago, when the Crown took over the government of India. For example, no Province then had any separate powers of legislation, any separate financial resources, or, practically, any power of creating or modifying any appointment in the public service; and the references to the Government of India which this last restriction involved gave that Government the opportunity of interference with all the details of Provincial administration.

46. The difficulty of defining the exact limits between a "just control, and petty, vexatious, meddling interference," recognized by the Court of Directors in 1834, still remains. It is easy to say that the Central Government should confine itself to laying down general principles, and that the detailed application of these should be left in the hands of the Subordinate Governments; but in practice it is sometimes extremely difficult to say what are mere details, and whether these may not affect the application of a principle. Again, what is normally a detail, properly left to a Local Government, may, at a period of political stress or under altered circumstances, become a matter in which the Government of India, and even the Secretary of State, must assert their responsibilities. It is, therefore, of paramount importance that the relations between the Government of India and the Provincial Governments should be readily adaptable to new or changing conditions, and should not be stereotyped by anything in the nature of a rigid constitution. It is essential to remember that the mutual relations of the Indian Governments are not those of States or Colonies voluntarily associated in a federal system, where a written constitution is necessary to preserve original rights of the contracting parties. In India the Provincial Governments are, and should remain, subject to the general control of the Government of India in all respects, and their functions and powers should be variable by the Central Government or by the Secretary of State as circumstances require.

Difficulty of prescribing the relations between the Central and the Local Governments, and certain general considerations governing these relations.

47. As circumstances which tend towards centralization, may be mentioned:—

Circumstances which tend towards centralization.

(i) The natural tendency of strong Secretariats to absorb functions more appropriate to subordinate authorities.

(ii) The increasing ease, rapidity, and volume of postal and telegraphic communication.

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(iii) The spread of the English language, and the growth of solidarity and of a national feeling, among the educated classes in the various Provinces.

G. of I.
Des.
No. 19,
of 9th
May, 1907.

(iv) The material development of the country, the vast improvement in the means of communication within India itself and with the outside world, and the high standards to which her administration is expected to conform.

45387.
Vol. VII.,
App. II.,
p. 161.

(v) The increasing interest taken by Parliament in the details of Indian administration, which necessarily tends to a closer check over the actions of the Local Governments and of the Government of India itself.

Considerations
in favour of
decentralization.

48. On the other side, considerations adduced in favour of decentralization are :—

(i) The difficulties of administering a vast sub-continent from a single headquarters, and the inevitable failure in statesmanship and efficiency which must result from a central Government attempting this task.

(ii) The fact that the various Provinces contain diverse nationalities with different languages, traditions, and interests, and are often on separate planes of development.

(iii) The desirability of creating a larger sense of responsibility in Provincial and local authorities.

(iv) The importance of strengthening the administration and educating the people by interesting the latter more largely in public affairs.

13689,
14238,
14709,
17696,

10379,
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16125,
17407,
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Vol. V.,
App. II.,
p. 204.

33489,
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19243,
Vol. VIII.,
App. II.,
p. 232-3.

Vol. III.,
App. II.,
p. 177.

Vol. VIII.,
App. II.,
p. 232-3.

Vol. VIII.,
App. II.,
p. 235.

Vol. IX.,
App. III.,
pp. 233 &
235.

Necessity for
detailed con-
sideration of the
proposals made
to us. General
remarks on the
desirability of
further
decentralization.

49. It is extremely difficult to strike a balance between these two sets of opposing forces, and consequently to determine whether the degree of control now exercised by the Government of India over the Local Governments, and by these, in turn, over the authorities subordinate to them, is expedient or excessive. Nor can any satisfactory solution be reached by the mere enunciation of general principles, or without taking into account previous and existing conditions, and the necessary absence of finality in most administrative measures. It has, therefore, been necessary to examine in close detail the proposals made to us and the circumstances governing them. It will be seen from the chapters which follow that, though much has been done in times past in the direction of decentralization, we are of opinion that both the Government of India and the Provincial Governments have hitherto been too much dominated by considerations of administrative efficiency. They have, we think, paid too little regard to the importance of developing a strong sense of responsibility amongst their subordinate agents, and of giving sufficient weight to local sentiments and traditions. In our opinion, the burden of work could be materially diminished if the Indian Governments were to refrain from interfering in unnecessary detail with the actions of the authorities subordinate to them, an interference which results in large measure in every administrative authority in India having to do over again work already accomplished at a stage below. Future policy should be directed to steadily enlarging the spheres of detailed administration entrusted to Provincial Governments and the authorities subordinate to them, and of recognizing that they must definitely dispose of an increasing share of the ordinary work of Government.

50. The control of the Government of India over the Provincial Governments is at present exercised in the following manner :—

(i) By financial rules and restrictions, including those laid down by Imperial departmental codes.

(ii) By general or particular checks of a more purely administrative nature, which may (a) be laid down by law or by rules having the force of law, or (b) have grown up in practice.

(iii) By preliminary scrutiny of proposed Provincial legislation, and sanction of Acts passed in the Provincial legislatures.

(iv) By general Resolutions on questions of policy, issued for the guidance of the Provincial Governments.

Ways in which
the Government
of India control
the Provincial
Governments.

These often arise upon the reports of Commissions or Committees, appointed from time to time by the Supreme Government to investigate the working of departments with which the Provincial Governments are primarily concerned.

(v) By instructions to particular Local Governments in regard to matters which may have attracted the notice of the Government of India in connexion with the departmental administration reports periodically submitted to it, or the proceedings-volumes of a Local Government.

(vi) By action taken upon matters brought to notice by the Imperial Inspectors-General.

(vii) In connexion with the large right of appeal possessed by persons dissatisfied with the actions or orders of a Provincial Government.

Vol. VIII.,
App. II.,
p. 332.

51. The Provincial Governments, with the exception of Bombay, are content with the general lines of the present system, but all hold that there has been an excessive interference by the Government of India in matters of detail.

Attitude of the
Provincial
Governments
towards the
present system.

We shall treat first of financial arrangements and restrictions, and shall then deal with the character of the control exercised in regard to the principal administrative Departments.

CHAPTER. III.

FINANCE.

Imperial
Gazetteer,
Vol. IV.,
pp. 25-6.

52. The Finance Department of the Government of India deals with the administration of Imperial finance; with the supervision of Provincial finance, with questions relating to the salaries and special allowances, the leave and the pensions, of public officers; with audit and accounts, and with currency and banking. It also supervizes the administration of most of the sources of 'separate revenue'—opium, salt, excise, stamps, and income tax, the local management of which is generally in the hands of the Provincial Governments. Expenditure on the ordinary administrative services within the Provinces, and revenues sufficient to provide for these, have been made over, subject to the control of the Government of India, to Local Governments; while outlay connected with the army, posts and telegraphs, railways, the public debt, and other Imperial objects, is directly controlled by the Supreme Government.

Functions of the
Finance Depart-
ment, and its
relations with
Local Govern-
ments.

53. The relations of the Finance Department of the Government of India to the Local Governments are thus two-fold. It exercises administrative supervision over certain revenue-producing departments, but in its general, and wider, sphere it is concerned with the allocation to Local Governments of adequate financial resources, and with the application of the restrictions imposed upon them in the expenditure of public monies. It is with financial arrangements and restrictions of this character that the present chapter is primarily concerned. We shall, however, have a few remarks to make, at its close, in respect to one of the branches of administration over which the Finance Department exercises administrative control, namely, Excise.

The Provincial Settlements.

54. For more than a generation subsequent to 1833, the public finances were centralized in the hands of the Government of India. Save in respect to local cesses

Centralization
of financial
powers prior to
1870.

which were levied in some Provinces, principally for roads, schools, and other items of local expenditure, each Provincial Government was absolutely dependent on sums annually assigned to it by the Central Government for the upkeep of its administrative services.

Lord Mayo's
measure of
decentralization.

55. In 1870-71, however, the Government of Lord Mayo made the major Provinces financially responsible for the administration of police, jails, medical services, registration, education, roads and buildings, and printing, by assigning to each a fixed sum from which such expenditure was to be met. Any increase in outlay was to be provided for by savings on existing charges, or by the imposition of local taxes. In respect to the services assigned to them, the Provincial Governments were given power, subject to certain general conditions, still in force, to create appointments and raise salaries up to an individual limit of Rs. 250 a month. This delegation obviated many petty references to the Government of India.

The Local Governments had power to allot the revenue thus assigned to them at their discretion, subject to general financial rules. The expenditure was placed under a single heading, "Provincial Services," in the Budget of India, and the Government of India did not check or alter the detailed Provincial estimates.

Further develop-
ment under
Lord Lytton.

56. In 1877-79 the Government of Lord Lytton made a material alteration in the terms of the financial settlements thus concluded with Provincial Governments. While Lord Mayo's scheme of financial decentralization had effected a large reform, it suffered from the defect that the services in which the Provinces were given a financial interest were relatively few, and that the Local Governments had no interest in developing the revenues raised through their agency. The new settlements now made gave the Provincial Governments financial responsibility in regard to other heads of expenditure, assigning to them the financial control of services connected with general administration, land revenue, excise, stamps, law and justice; and at the same time gave them, generally speaking, the revenues raised from law and justice, excise, stamps, and the license (now income) tax. But any increase over the revenues as they stood at the time of the assignment was to be shared with the Government of India, who were also to bear a share of any decrease. The Local Governments were still, however, not interested in the development of any revenues other than those covered by the assigned heads, which were far from sufficient to meet their liabilities, with the result that their income had to be largely supplemented by fixed grants. The settlements with Burma and Assam, which were the last of this series, made, however, an important new departure, by substituting a share of the land revenue, in both Provinces, and of some other receipts in Burma, for fixed assignments.

On the other hand, in view of the great extent to which the financial functions of the Local Governments were enlarged by these settlements, Provincial receipts and expenditure were again shown in greater detail in the Imperial Budget. They now appear there under the various budget heads, but there are separate columns to indicate the distinction between Imperial and Provincial monies. The liberty of the

Local Governments to meet a deficit in current revenue by expenditure from Provincial balances was at the same time curtailed.

57. In 1882 fresh settlements were made with the major Provinces. The receipts from customs, salt, opium, post office and telegraphs remained wholly Imperial. Receipts from forests, excise, license (now income) tax, stamps and registration were divided equally between the Government of India and the Provinces; while the receipts classified under the head "Provincial Rates" were made entirely Provincial and local, and the receipts from law and justice, public works and education were also provincialized. The bulk of the receipts from railways and irrigation remained Imperial. The division of expenditure liabilities followed, generally speaking, the incidence of the corresponding heads of receipts. But as the outlay devolving on the Provincial Governments was larger than the revenues assigned to them, the balance was made up by a percentage on the land revenue of each Province, which was otherwise an Imperial receipt.

Provincial settlements of 1882.

By these settlements the Provincial Governments obtained the same financial powers in regard to expenditure under divided heads, which now, to a considerable extent, took the place of heads entirely Provincial or Imperial, as they had enjoyed with reference to heads which were wholly Provincial.

58. The 1882 settlements were quinquennial, and accordingly the Provincial settlements were revised in 1887, in 1892, and again in 1897. The sphere of revenue ordinarily divisible between the Government of India and the Provinces was extended by the inclusion of land-revenue, while railways became almost entirely Imperial. The specific arrangements for the sharing of revenue and the allocation of expenditure varied from time to time in the different Provinces, and need not be referred to here. It will suffice to observe that as the shares of divided revenue were not ordinarily sufficient for the normal administrative requirements of the Provinces, these received, in addition, a special fixed assignment adjusted under the land-revenue head.

Subsequent revisions.

59. The year 1904 witnessed an important new departure, viz., the initiation of the present system of *quasi*-permanent settlements. Under these the revenues assigned to a Provincial Government are definitely fixed, and are not subject to alteration by the Government of India save in the case of grave Imperial necessity, or in the event of experience proving the assignment made to have been materially disproportionate to normal Provincial requirements. Settlements of this character have now been made with all the major Provinces, but these have only lately been completed, and the Government of India have not had time to give effect to all the reforms rendered possible by the new situation. We have, indeed, reason to believe that they were contemplating the appointment of a departmental Committee to consider measures of decentralization when our appointment superseded that proposal.

The present *quasi*-permanent settlements.

60. The object and principal effects of these settlements have been stated to us by the Financial Secretary to the Government of India in the following terms :—

The general principles underlying them.

The general principles which underlie the financial settlements made by the Government of India with a Local Government are as follows :—

(a) That the Government of India shall retain certain administrative services which it is inexpedient to hand over to

Provincial Governments, and that they shall reserve the revenue from those services, and such a share of the other public revenues as shall be adequate to the expenditure falling upon them.

(b) That the remaining administrative services of the country being entrusted to Provincial Governments, each Local Government shall receive an assured income which will be independent of the needs of the Government of India and sufficient for its normal expenditure.

(c) That this income shall be given in the form of a defined share of the revenue which the Local Government collects, in order that the Local Government's resources may expand along with the needs of its administration.

(d) That, so far as possible, the same share of the chief sources of revenue shall be given to each Province, to insure a reasonable equality of treatment.

* * * * *

The object of making Provincial settlements *quasi*-permanent was to give the Local Governments a more independent position, and a more substantial and enduring interest in the management of their resources than had previously been possible. Under the previous system, when settlements were revised every five years, it was the practice for the Imperial Government to resume the surplus of the Local Government's revenue over its expenditure. This unfortunate necessity (which it is only just to say was largely the result of severe financial pressure on the Government of India during the years of low exchange) went far to destroy any incentive in a Local Government to economise, as it knew that its reduced standard of expenditure would be the basis for a correspondingly unfavourable settlement at the next revision. All this disappears under the existing system. A Local Government need not fear, in any except very abnormal circumstances, the resumption of its surplus revenue by the Imperial Government; it can count upon a reasonable continuity of financial policy; it will be able to enjoy fully the fruits of its economies, and it will not be hurried into ill-considered proposals in order to raise its apparent standard of expenditure. On the other hand, the Imperial Government improves its relations with the Local Government by avoiding five-yearly controversies over the settlement; it can calculate its own resources with more confidence, and can undertake reductions of taxation or fresh schemes of expenditure with a clearer knowledge of the consequences than was formerly possible.

General effect of
present settle-
ments.

61. Generally speaking, the effect of these settlements 14860.
is as follows. The Government of India receive the whole of the revenue accruing from opium, salt, customs, mint, railways, posts and telegraphs, and tributes from Native States, while the Provincial Governments get all receipts from registration and from the spending departments which they manage, such as police, education, law and justice, and medical. The receipts from land-revenue, excise, stamps, income-tax, and forests are divided between the Imperial and Provincial Governments, generally in equal proportions. The receipts from the larger irrigation works are also generally shared: those from minor irrigation works are (except in one Province) wholly Provincial, as are also civil works receipts other than those appertaining to Imperial buildings. The bulk of the Provincial revenues is derived from the divided heads.

Expenditure in connexion with sources of revenue which are wholly Imperial is Imperial also, while, subject to minor exceptions, Provincial revenues are responsible for the whole of the expenditure incurred within the Province in connexion with land-revenue (which includes district administration), registration, law and justice, police, jails, education, medical, stationery and printing, and Provincial civil works. Charges relating to stamps, excise, income-tax and forests are equally divided, while the incidence of Irrigation expenditure follows that

of the receipts. The Provincial Governments are also responsible for the charges of such scientific and minor departments as they administer, and for political charges in connexion with Native States under their control ; but the bulk of the expenditure in connexion with the Political Department falls on the Government of India, as do all ecclesiastical charges.

G. of I.
Financial
Statement,
1908-9,
para. 188.

The charges thrown on Provincial Governments by these settlements being, generally, somewhat in excess of the assigned revenues, the difference is made up, as formerly, by a fixed assignment under the land-revenue head ; but the present policy of the Government of India is to make such assignments as small as possible, when the settlement is framed, so as to enable each Province to derive the bulk of its resources from growing revenues.

Moreover, with these *quasi*-permanent settlements, the Provincial Governments concerned have all received considerable initial lump-grants, principally with the object of enabling them to undertake works of public utility at an earlier date than would have been possible from their ordinary revenues. Further, the ordinary resources of the Provinces have been largely supplemented of late years by special grants, principally for the development of police reform, agriculture and education, and the Government of India have also made a special assignment to supplement the ordinary revenues of district boards.

Ibid.
1907-8,
paras.
48-57.

62. Lastly, while till recently liability for famine relief was Provincial, unless and until the resources of a Province became so reduced that the Government of India had to step in and finance it, arrangements recently made have largely relieved the Provinces of this burden. Hereafter, the Government of India will, year by year up to a fixed maximum, place to the credit of each Province exposed to famine a specific amount calculated roughly with reference to its estimated famine liabilities ; and when famine actually occurs, the Provincial Government will be able to draw in full on this credit without trenching on its normal resources. When such credit is exhausted, the famine charges will be divided equally between the Imperial and Provincial Governments, instead of being wholly debited to the latter ; and if, even under these conditions, the Provincial balances should be depleted below half the ordinarily prescribed minimum, further assistance will be given from Imperial revenues.

Recent arrange-
ments in regard
to famine
expenditure.

It should be added that the policy of the latest settlements has been to steady the receipts of Provinces specially liable to famine by guaranteeing that their receipts from land-revenue shall in no case fall below a fixed minimum.

63. The result of the present settlements has been to make over to the Governments of the major Provinces nearly one-third of the total revenues of India outside those of local bodies which no longer figure in the Imperial Budget.

64. Before dealing with the complaints and suggestions that have been made in regard to the existing financial arrangements, and as to the restrictions on the powers of Local Governments in dealing with Provincial revenues, we desire to lay stress on the following points :—

General con-
siderations
bearing upon
further financial
decentralization.

(i.) In many cases where a Local Government cannot act without reference to the Government of India, a second reference has to be made by the latter to the Secretary of State.

(ii.) The Government of India have not a free hand in their financial relations with the Local Governments. Apart from specific matters of detail arising in the ordinary course of administration which require reference to the Secretary of State, they cannot, without his sanction, make any considerable grants to Provincial Governments outside the terms of the existing settlements. Para. 11 (i.).

(iii.) There is no independent body in India which possesses the power of checking or sanctioning the expenditure of the Imperial and Local Governments. The Legislative Councils can only discuss, in general terms, the Budgets and the policy underlying them : they have no power of sanction or amendment, nor do they deal with proposals for supplementary expenditure during the course of the year.* Again, the members of the Indian Governments all hold office for a short period of years (usually five at most), and have consequently but a fleeting personal responsibility for the growth of expenditure or taxation. The detailed outside control now exercised, in financial matters, by the Government of India over the Local Governments, and by the Secretary of State over the Government of India itself, takes the place, therefore, in some measure, of the control which, in other countries or in our larger Colonies, would fall to a Parliament. Similar considerations apply to administrative control not of a financial character ; and some prominent non-official witnesses have opposed any material measure of decentralization unless Provincial administration is placed on a more popular basis. Men of this class of thought meet the argument that the Local Governments are the best judges of local needs by pointing out that they are also more exposed to local prejudices, and that, in the absence of effective popular representation, it is desirable to provide for reference or appeal to a more impartial outside authority. cf. S. of S's. Des. No. 98, Fin. of 14th Aug., 1908.

(iv.) The existence of the *quasi*-permanent settlements makes the Provincial Governments more responsible for financing recurring additions to Provincial expenditure. Formerly these might be taken into account, in favour of the Province, in a fresh settlement : now they remain a permanent burden on Provincial resources. To this extent, increased responsibilities seem to justify larger financial powers. 9777. 18398. 19143. 33489. 34073.

(v.) The relative efficiency of the control exercised by the Finance Departments of the Central and Provincial Governments cannot be overlooked. Financial Secretaries in the Provinces deal to a greater extent than the Financial Secretary to the Government of India with branches of work involving expenditure, and the same applies to the Members of Council in charge of financial matters in Madras and Bombay as compared with the Imperial Finance Member : thus, the Financial Member in Bombay is also in charge of the important spending departments connected with revenue and district administration. The Provincial offices, again, have a smaller scope, and are therefore not so strongly organized as the Central Finance Department, and there appears to be less prior training of the civilian *personnel* there than in the Government of India. 33702. 44915-7. Vol. VIII., App. I., p. 222.

* It is now proposed, however, subject to certain restrictions, to give the Legislative Councils power to discuss the budgets in detail, and to pass resolutions on the subject for the consideration of the Imperial or the Provincial Government, as the case may be. S. of S's. Des. No. 193, Pub. of 27th Nov., 1908.

(vi.) In no case can the financial powers of the Provincial Governments be so developed as entirely to eliminate the control of the Government of India, since the latter must remain responsible for the general efficiency of Provincial administration, and could not allow a Province to become hopelessly crippled or involved.

(vii.) We have not considered complaints as to the inadequacy of particular Provincial settlements. The details of these are for the Local Government concerned to settle with the Government of India.

65. Turning now to the criticisms and suggestions made in regard to the general financial position as laid down in the *quasi*-permanent settlements, the first point for consideration is whether a more definite separation might be made between Imperial and Provincial finance, by treating all revenue and expenditure as entirely Imperial or Provincial, as the case may be. Speaking generally, those who advocate such a change would keep the present wholly Imperial and wholly Provincial heads as they stand; but it has been suggested that the divided heads should become wholly Provincial, the Government of India being placed in funds, for the purpose of the duties falling upon them, by contribution from each Province on the analogy of the *matrikular beiträge* of the German Empire. This might take the shape of:—

Schemes for making the present "divided" heads wholly Provincial.

*(a) A fixed sum revisable every few years.

†(b) A lump percentage on the Provincial revenues;
or

‡(c) A fluctuating contribution imposed by the Government of India and calculated upon the population or wealth, or perhaps upon the revenues, of the different Provinces.

66. An objection common to all these proposals, which we regard as very weighty, is that any such change would convert the share which the Government of India takes of the revenues raised in the Provinces more into the character of a tribute paid by the Local Governments to an outside Administration.

Considerations which lead us to reject such proposals.

67. Apart from this, we may at once dismiss suggestion (c). A subsidy on a population basis would be unfair to relatively poor and undeveloped Provinces, while there is no method of assessing the comparative wealth of each Province which would not cause infinite trouble and give rise to infinite criticism. A fluctuating contribution based upon Provincial revenues would, of course, be feasible; but it would introduce such an element of uncertainty into the Provincial finances that the position of these would be changed for the worse.

We also consider suggestion (a) impracticable. Periodical revision of the fixed assignments to the Government of India, to meet the necessarily growing needs of that Government, would provoke recurring controversies with the Provinces of the same character as those which it has been the object of the present *quasi*-permanent settlements to allay.

* 10379, 10421-37, 10562-74, 12967, 13004-16, 32067, 32226-32, 33489, 33554-61, 33596-616, 33648-53, 33740, 34228-31, 34272-7, 40571.

† 14844, 14894-6, 19585, 29852, 39980-2, 41708, 41712-24, 41737-70, 41782-7, 41796-805.

‡ 9497-503, 9529-56, 33869.

68. It is urged in favour of suggestion (b) that it ensures full provision to the Provinces, as well as to the Government of India, of growing revenues to meet growing expenditure, thus giving greater elasticity in Provincial finance than is possible where a Province receives a considerable portion of its resources in the shape of fixed assignments; and that any desired modification of a Provincial settlement could be more easily effected under this system than is the case at present. It appears illogical, however, to bring the heads of revenue which are already entirely Provincial or Imperial into the field of calculation, and the lump percentage proposed would have to be confined to the present divided heads. Looking at the matter on this basis, it appears to us that:—

(i.) The percentages as between the various Provinces could obviously not be uniform, since the richer and more advanced would necessarily have to contribute a larger proportion of their revenues to the Central Government. Such percentages would have to be arrived at, as the detailed Provincial settlements now are, by checking the resources of a Province under each head in order to get an adequate view of the whole.

(ii.) It is impossible, at present, to attain the object, which this system has in view, of making the whole resources of the Province dependent upon growing revenues. After a Provincial settlement has been concluded there are frequent petty adjustments of various descriptions as between the Imperial and Provincial Governments, and occasional grants by the former, which individually may not be of very large amount, for the purpose of some administrative reform. Such assignments are now made by fixed grants. To convert these, upon every occasion on which they are made, into a reduced percentage of the total Provincial contribution, would involve an enormous amount of laborious calculation, and often a considerable degree of controversy. If, again, it should at any time be thought desirable to convert fixed grants aggregating a considerable sum into a share of growing revenue, such a change could as easily be effected, under the present system by enhancing the Provincial share of some divided head. There is, therefore, nothing to be gained by the adoption of such a scheme.

Desirability of
converting
unduly large
fixed assign-
ments into
shares of
growing revenue.

69. The chief valid grievance underlying all these suggestions seems to be that, in some Provinces, fixed assignments from the Government of India tend to increase disproportionately, and to put the Province in a worse position, *pro tanto*, than if it had a corresponding amount of growing revenue to meet its inevitably growing expenditure. We think, however, that this difficulty can be satisfactorily met by occasional revisions of settlement which would give such a Province a larger share of growing revenue. A revision of this description has, indeed, lately been effected in the settlement made with Madras. There is, no doubt, an advantage in making the Provincial shares of divided heads as uniform as possible throughout India, and providing for differences by lump contributions; but this may be outweighed, in particular instances, by the disadvantage of a large fixed assignment. The Government of India should retain the authority, which we understand they at present possess, to effect such modifications in consultation with the Provincial Government concerned,

14844,
41737-40,
41749-50,
41798-801.

44861

22101.

42247-8.

44946-7.

35043,
35531.

44866.

70. Other proposals put forward are to the effect that the Local Governments should obtain permanent and separate resources, bringing in not less than their existing revenues, by having certain of the divided heads entirely assigned to them, the others becoming Imperial. The advocates of this view appear to imagine that such a separation would give the Local Governments larger financial powers than they at present enjoy ; but except in the possible matter of general budget control, this is not so, since a Local Government possesses the same detailed financial powers in regard to such matters as the creation of appointments, in the case of a divided head as it does in one that is wholly Provincial. It is, no doubt, conceivable that, under the present system, a Local Government happening to be possessed of a considerable surplus, might desire to push expenditure in regard to a divided head such as forests, while the Government of India might at the same time find themselves in a position in which they could not conveniently meet the additional expenditure which the adoption of such a proposal would call for from them. That, however, would be a matter of rare occurrence, and as against the proposed change there are the following considerations :—

(i.) The Local Governments benefit by broadening the bases of their revenues. If, for example, the whole of the revenues they obtain under the present divided heads (which are the most important from the receipts side) were hereafter to accrue to them from, say, land-revenue only, or from land-revenue and excise, they would be much more at the mercy of fluctuating seasons than they are at present.

(ii.) The arrangement by which the Government of India share in the receipts and expenditure of some of the most important Provincial heads of administration makes them more interested in, and identified with, local developments ; and they can exercise the general control in matters of policy, which they must in any case retain as a Central Government, with less friction if they are also concerned pecuniarily.

(iii.) As a matter of general policy, it seems undesirable to encourage the idea that the Government of India are chiefly concerned with relatively unpopular services, such as salt, military expenditure and ' Home charges.'

71. Accordingly, our conclusion is that it would be undesirable to make any sudden and violent change in the present system of divided heads, but, as already stated, we advocate the conversion of unduly large fixed assignments into shares of growing revenue. Moreover, it seems clear that, as the financial position permits, the resources of Provincial Governments will need to be increased, to provide for the expansion and improvement of local services. It may be, also, that the scope of Provincial financial responsibility will be directly expanded, *e.g.*, irrigation might be made a more entirely Provincial item than it is at present. This increase of regular Provincial revenues should, in our opinion, be met by gradually provincializing heads of revenue which are now divided, and for which the Provincial Governments must always be specially responsible, such as forests or excise.

Para. 61.

The high authority of Sir David Barbour may, it is true, be quoted in support of the* thesis that a Province

* Sir D. Barbour's specific reference was to the old Province of Bengal.

Objections, in present circumstances, to making some of the present divided heads wholly Provincial, and others wholly Imperial.

But future increase of Provincial resources may be obtained by gradually provincializing heads now divided.

with a population of many millions is important enough to possess a financial system of its own. In theory that is true, but we are of opinion that present circumstances render the full application of this theory impracticable; and the objection to shared revenues which appears to have been mainly present to Sir David Barbour's mind, viz., the want of any assurance that revenues assigned to the Local Governments would be of a permanent character, has been met by the present *quasi*-permanent settlements.

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Commn.
Vol. I.
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101.

44866.

Possible effect of the grant to local Legislative Councils of material control over Provincial finance upon the system of divided heads.

72. The above considerations apply to the existing conditions of administration, but we recognize that the grant to the local Legislative Councils of material control over Provincial finance, may make it necessary to do away, as far as possible, with the present divided heads, and to place some entirely within the purview of the Provincial, and others within that of the Imperial, Government.*

No advantage in keeping divided heads of revenue, but provincializing the corresponding expenditure.

73. It has been suggested by several witnesses that, while the divided heads of revenue might remain, the corresponding expenditure should be all provincialized, the Provincial shares under the revenue heads being increased proportionately. We see no adequate advantage in such a change. It might possibly justify some relaxation of administrative control based upon the Government of India's interest in the expenditure involved; but it would give the Local Governments no further powers in regard to the details of expenditure than they at present possess, and would in no way solve the problem of separation between Imperial and Provincial finance. Further, the Provincial Governments might conceivably be deterred from undertaking useful schemes of reform by the consideration that the whole expenditure would fall upon them, while they would receive only a portion of any increased revenue, which might result. Lastly, under this system the Government of India share of the revenue, counterbalanced by no share of the expenditure, would assume more of the invidious character of a tribute.

8886-91,
10511,
13689,
13940-6,
14088-92,
24756,
25153-65.
35865-8.
42006.

44866.
44987-8,
45066-71.

45312.

Undesirable to increase the control of the Secretary of State over the present settlements.

74. It has been suggested that the permanent character of the present Provincial settlements should be safeguarded by placing them under the guarantee of the Secretary of State, whose approval would be required to any variation therein. We do not consider this desirable, since the Government of India are already pledged not to alter the *quasi*-permanent settlements to the detriment of any Province save in very exceptional circumstances. The approval of the Secretary of State is already necessary to any material variation for the benefit of the Province, but there are constant minor adjustments, as between the Local and the Supreme Governments, reference of which to the India Office would cause quite unnecessary correspondence and delay.

8856,
32304-6.

Para. 57.

Para. 11.
44861.

Special grants by the Government of India to Local Governments—objections urged against present system.

75. Of late years the Government of India have made considerable grants to the various Provinces for special purposes, such as agricultural improvement, the reform of police administration, the development of education, and, in the current year, for sanitation. This system, which they term one of "doles," is objected to by the Government of Bombay, and by some of the Provincial witnesses, on the ground that it becomes an instrument for increasing the control of the Government of India over the Local Governments in the departments concerned, and that it involves considerable labour in the preparation of special

Vol. VIII.,
App. II.
p. 230.
19243,
32109-14,
32285-91,
32354-8,

* See the supplementary memorandum by Sir S. Edgerley and Mr. Hichens, pp. 290-3.

35316-28,
35921-5,
42006
42153-6,
42249-50,
44823,
45651-6.

accounts, called for by the Central Government to show how the money granted by them has been spent. As regards this last point, however, it appears that the Supreme Government merely desire a rough comparison of the expenditure on the service concerned in the year before the last grant was made and subsequently, in order to be in a position to decide how far existing grants may be supplemented if occasion offers. This implies a certain amount of extra work, but there is no question of continuous separate accounting.

Those who object to "a policy of doles" urge that, if the Government of India find themselves in possession of a surplus beyond their needs, they should revise the Provincial settlements so as to allot larger resources to the Provincial Governments, or give each of them lump sums to dispose of at its discretion.

76. We think that the system underlying the existing grants is open to some objection. As at present applied, it gives a handle for, and does in effect lead to, increased interference by the Government of India in the detailed expenditure of the money thus granted, while it also tends to make the Provincial Governments rely upon the Government of India for help in any matter of administrative reform. It is, moreover, difficult to distribute the grants fairly. All that can be done is to follow rough methods of calculation available from departmental statistics, or from the reports of special Commissions.

Defects in existing system.

Vol. VIII.,
App. II.,
p. 231.

It has been represented, too, that, under the present system, a Provincial Government may have to spend money on objects which it considers less urgent than others which it would prefer to make the subject of special outlay.

77. We do not, however, desire to depart from a system under which the Government of India have at their disposal revenues sufficient, not merely to meet their existing normal liabilities and provide for some expansion of these, but to cope with sudden and unforeseen additions to expenditure, arising, for instance, from the occurrence of famine or external disturbances. Such a system further enables them to provide, when circumstances permit, for general remissions of taxation such as those which have been so marked of late years in connexion with the salt duty. The possession of reserve resources by the Government of India also allows, in favourable circumstances, of grants to Provincial Governments, but individually these will not usually be sufficiently large to justify a revision *ad hoc* of the Provincial settlements, while, again, the financial position may admit of non-recurring grants only.

Any material change therein undesirable.

78. Where recurring grants are given, it would, we think, be undesirable to make these simply in the shape of lump assignments which the Provinces might apply as seemed good to them. There is no readily available criterion by which grants of this character could be distributed in a manner which would be recognized as generally equitable. It is also, at present, an essential prerogative of the Central Government that they should be able to call upon all Provinces to take simultaneous steps towards the development of some particular service, and this can be done more smoothly if grants are made for that purpose. Lastly, it would be more difficult to make such general grants, in face of the pressure of the Military and other spending departments of the Central Government, than when the money is to be devoted to some specific improvement which is generally admitted as desirable.

Proposal to maintain the present policy subject to certain conditions.

79. We consider, therefore, that, in present circumstances, the policy of special grants must be maintained, provided that :—

(i.) Such a grant does not involve any greater administrative control by the Government of India over the Local Governments and particular departments concerned, than already exists.

(ii.) The views of the Provincial Governments are fully considered before any decision is taken as to the relative urgency of the objects upon which a grant or grants should be expended.

We do not, moreover, think it always necessary that the object for which a grant is made should be the same in every Province. The Provincial Governments may occasionally require the stimulus of pecuniary help in varying directions.

Lastly, as already indicated, where successive recurring grants have attained to a large amount in any Province, their conversion into shares of growing revenue should be considered.*

80. In dealing with the revenues assigned to them, the Provincial Governments are subject to a variety of restrictions discussed below.

Budget restrictions on Local Governments.

Control of the Government of India over Provincial Budgets.

81. The Provincial Budgets being incorporated in the general Budget of India, the estimated receipts and expenditure under each Budget head managed by a Provincial Government, which, in the case of divided heads, also includes Imperial receipts and charges, have to be forwarded to the Government of India, and the Local Government's figures are often altered by the Finance Department. We are informed that such alterations are generally not for the purpose of restricting the freedom of the Provincial administrations in dealing with their own resources, but in the interests of accurate estimating. Occasionally, however, provision made for expenditure in the Provincial estimates is struck out, or cut down, by the Government of India on other grounds, as when a Local Government seems likely to deplete its balances beyond the minimum normal amount which has been prescribed as a measure of safety in the case of each Province, or when it appears to be spending some special grant too rapidly.†

44863,
44980-1.

Further, it is an accounts rule that a scheme cannot appear in the Budget till it has received the final administrative sanction required, which may, according to circumstances, be that of a Local Government, of the Government of India, or of the Secretary of State. In practice, however, this rule is applied with latitude, and schemes which seem likely to be sanctioned at an early date are permitted to appear in the Budget. If, however, a Local Government should include a scheme which is not likely to be administratively sanctioned within the Budget period, or till towards its close, it is usually (and we consider properly) struck out of the estimates.

44841-50,
44886-8,
45047-53,
45211-7.

82. The Indian Budget is for the year commencing April 1st, and is laid before the Imperial Legislative Council towards the end of March. The Budget figures

* See supplementary memorandum by Sir F. Lely, p. 289.

† The Government of India now propose, however, materially to diminish their scrutiny of the Provincial estimates of expenditure.

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Pub. of
1st Oct.
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of the Local Governments, which include the revised estimates for the year drawing to a close, as well as the Budget estimates for the coming year, are sent up to the Government of India through the local Accountant-General, who is an officer of the Imperial Finance Department. The first edition of these has to be submitted to the Government of India by the 20th January ; a second edition, based on later figures and facts, is sent up about the middle of February ; and a third edition at the beginning of March.* In the revised estimates of the expiring year, the Accountant-General can alter the figures of the Provincial Governments so as to bring them into greater accord with what he considers likely to be the probable actuals ; but as regards the future Budget figures he can only suggest alterations. His suggestions are taken into account both by the Provincial Government and by the Government of India, and alterations made by the latter authority in the first edition of the estimates are passed back to the Local Government, which has the opportunity, not infrequently exercised, of asking for reconsideration on any point in which it thinks the alteration of its figures to be undesirable. A similar course is followed in regard to the later editions, though the bulk of the Government of India corrections as regards abstract probabilities are usually made on the first.

Vol. II.,
App.
p. 327,
22101-9,
41142-53,
45107-15.

44982-5.

83. When the Government of India cut down a Local Government's estimate of expenditure under a major head, such as police or education, as likely to be excessive, the correction is made in lump under the main Budget head, and the reduction has hitherto had to be redistributed by the Local Government over a variety of minor heads. Complaint was made that the amount of work which this involved counterbalanced any advantage obtained in the direction of more accurate estimating, and the procedure has lately been altered by the Government of India. Now, when an alteration of this nature is made in a major head, the figures in the minor heads are allowed to remain unaffected, the reduction desired by the Government of India being shown, as a lump saving, at the end. If, towards the close of the year, it should appear that the minor head estimates are more or less correct, and that the total as reduced by the Central Government will be exceeded, it becomes incumbent upon the Local Government to find the necessary funds, either by reappropriation from some other head, or by obtaining the sanction of the Government of India to an additional allotment from the Provincial balance.

8912-5,
Vol. II.,
App., p. 327,
14886,
32076-8,
32213-5,
41242-9,
44863,
45276-85,
45305-7.

1176,
14979,
17519.

When the Government of India reduce estimates of expenditure with the object of obtaining greater accuracy, the general practice is to inform the Local Government concerned why this has been done, and to state that in case the original estimate proves correct, the Government of India will make no difficulty, provided funds are available, in permitting any requisite drawal from the Provincial balances.

44819-22.
44865.

84. A Provincial Government has full power of re-appropriation as between one Budget head and another, so long as the budgeted aggregates of (a) the Provincial and

Recent modification of procedure in regard to alteration of expenditure figures by the Government of India.

Provincial Governments' powers of re-appropriation.

* The proposals of the Government of India in connexion with the reform of the Legislative Councils will, however, involve the preliminary submission of the Imperial budget to the Viceroy's Legislative Council by the end of February.

(b) the Imperial expenditure with which it is concerned, are not exceeded. Thus, if an additional grant is required for a purely Provincial head of expenditure such as police, it might be met from a head of the same description such as education. If again more money is required under a divided head such as excise, it might be met from a similar divided head such as income-tax ; or the additional Provincial expenditure involved might be covered by reappropriation from a purely Provincial head, and the additional Imperial outlay from some Imperial head which the Local Government administers and budgets for, *e.g.*, customs in the maritime Provinces.* If reappropriation within these limits fails to meet requirements, the Local Government must draw from its own balances in the case of Provincial expenditure, or from Imperial balances in the case of Imperial outlay ; and in either case the sanction of the Government of India is required.

Suggestions made for diminishing the control of the Government of India over Provincial Budgets.

85. It has been suggested by the Governments of Bombay and the Punjab, and by some witnesses in those Provinces, that the Local Governments should deal finally with their own Budgets, or at any rate that they should have this power in respect to the purely Provincial heads. The exact bearing of this proposal upon the divided heads is not altogether clear ; but it is apparently contemplated that the Government of India should accept the figures of the Local Government, or that the Local Government and the Government of India should, where they differ, each have their own set of figures. Thus, in the latter case, if the excise revenue of a Province, of which the Government of India take a half share, were estimated by the Local Government at 2 crores of rupees and by the Government of India at 2·4 crores, the latter figure would appear in the Imperial Budget, while the Budget of the Province would contain the former.

Reasons for rejecting them.

We are not in favour of this last proposal. The existence of such double sets of figures must inevitably tend to confusion and misapprehension.

86. Nor do we think it possible that the Government of India should accept the Provincial Budget figures without question. The divided heads furnish a large part of the Imperial revenues, and the Imperial surplus or deficit would be materially affected by inaccurate estimating in respect of these.† It is necessary, therefore, for the Government of India to scrutinize figures in which they are so materially interested, and statements furnished to us by their Financial Secretary show that the corrections made by them, in the interests of accuracy, have, generally speaking, been justified by facts.

The figures in respect to the entirely Provincial heads are also of importance to the Government of India as affecting their surplus. The general rule is that

* It seems to be imagined in some Provinces that the Local Governments can only reappropriate between heads of the same character, *e.g.* (a) divided heads and (b) those wholly Provincial : but we understand the Government of India follow the view given in the text, *viz.*, that the powers of the Provincial Governments are only limited by the condition that the totals of the Imperial and Provincial estimates included in the Budget are respectively not exceeded.

† Land revenue, stamps, excise, income-tax and forests afford to the Government of India a gross revenue of about £15,000,000, and a net revenue of about £13,900,000.

44970-2,
45054-62.

Vol. VIII.,
App. II.,
p. 234,
Vol. IX.,
App. V.,
p. 237.
32216-20,
33181,
35043,
35531,
39385-95,
39459-70,
41217-24,
41708-11,
42006,

17525-6,
44866,
44973-9,
45179-80.

44863,
45292-304.
Vol. X.,
App. VII.,
p. 226.

5220-2,
41740,
41772-4,
42044-5.

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Statement,
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paras. 83-8.

Imperial expenditure must be covered by the year's revenue ; but the Provincial Governments, which deal with services where continuity of expenditure is of primary importance, have a larger latitude, and may spend more than their current revenues if they can find the money without depleting their credit balances with the Government of India beyond a prescribed minimum figure. Under this system, if a Provincial Government, for example, has a current income of 3 crores of rupees and spends 2·8 crores, the remaining 20 lakhs, which go to its balances, are, under the terms of the Provincial settlements, not ordinarily available for utilization on current expenditure by the Government of India. That Government has consequently a liability of 20 lakhs in respect of the unspent money ; and this is recognized by deducting the amount from what would otherwise be the Imperial surplus of the year. If, on the other hand, the Provincial Government in question spends 3·2 crores, the excess 20 lakhs are withdrawn from balances for which the Government of India have already made themselves responsible in a preceding year, and consequently, for Imperial purposes, the total expenditure of the current year is reduced by 20 lakhs and the Imperial surplus correspondingly increased.

1198-201,
8857-60,
32349-51,
44865.

Further, the Government of India's surplus cash balances are utilized in financing certain capital expenditure, *e.g.*, the construction of productive public works, and loans to local bodies and agriculturists. Of these cash balances, the sums to the credit of the various Provinces form a material portion, and it is necessary that they should be estimated as accurately as possible, which cannot be done without a review of the current figures as given in the Provincial Budgets.

87. While, therefore, Imperial and Provincial finance remain as closely intertwined as at present, it is essential that the estimates of the Local Governments should be incorporated in the Imperial Budget, and be subject to revision by the predominant partner.

If, however, Provincial Legislatures are given an effective share in the control of Provincial finance, that, as we have already observed, would render it desirable to give the Provinces more distinct sources of revenue, and, concomitantly, more final powers over their Budgets. In such an event it would, no doubt, be necessary for the Government of India to frame their own independent estimates for general ways and means purposes. Even then, however, we think that the Provincial figures should continue to appear in the Imperial Budget, so that the latter may afford information as to the collective resources of the Indian Governments, and as to the manner in which these are to be applied. The Government of India should also retain a general power of control over the Provincial estimates.*

The Provincial Budget estimates must still figure in the Imperial Budget, and be controlled by the Government of India ; but the grant to Local Legislatures of an effective control over Provincial finance would render it desirable to give Local Governments more power over their Budgets, and more distinct sources of revenue.

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1908.

* Since this paragraph was written the Secretary of State has sanctioned proposals of the Government of India to give Provincial Legislatures larger powers in connexion with their budgets, and to allow Provincial Governments very considerable latitude in dealing with the details of Provincial expenditure, while purely Provincial revenue and expenditure are to be outside the purview of the Imperial Legislative Council. To avoid overlapping discussion by the Imperial and Provincial Legislatures, which would seem inevitable with reference to the divided heads, it follows, in our opinion, that, as recommended in the text, the sources of Provincial revenue should be made more distinct than at present.

See the supplementary memorandum by Sir S. Edgerley and Mr. Hichens, pp. 290-3.

Meticulous alterations in Provincial figures by the Government of India should be avoided.

88. But while we consider it justifiable, and indeed necessary, in present conditions, for the Government of India to review the Provincial estimates in the manner above described, we think that meticulous corrections of Provincial figures in the interests of accurate estimating should be avoided. Statements furnished to us by the Finance Department show alterations under particular heads which go down so low as Rs. 1,000, and we do not think that such minute changes, of which complaint has been made in some Provinces, are desirable. The Provincial figures should be accepted unless they seem likely to lead to material error, either in the total figures of the Province itself or in the figures for all India under a particular head.

Vol. V.,
App. II.,
p. 204.
Vol. VII.,
App. II.,
p. 162.

Vol. X.,
App. VII.,
pp. 226-33.

The information required from the Provinces in regard to Public Works Budget figures should be reduced.

89. It appears, too, that under the head "Civil Public Works," preliminary Budget information submitted from the Provinces goes into unnecessary detail in regard to particular works. The Public Works Secretary to the Government of India tells us that such details are not required, and we recommend that the information furnished should be reduced to what is really needed.

27532-9,
28731,
28806-14.
44729.

It is undesirable that the Provincial estimates should be submitted to the Government of India at a later date than at present.

90. It has been suggested that the Provincial estimates should be sent up to the Government of India, for the first time, at a date approximating to that on which the second edition now goes in to them, *i.e.*, about the middle of February, or even later, the object being to give the Local Governments more reliable figures in respect to the current year, and longer time for preparing their Budgets. We are not in favour of this proposal. As the Imperial Budget has now to be completed and presented during the last portion of March, it would be impossible for the Government of India to deal with the Provincial figures adequately, and to compile and revise the Imperial Budget as a whole, within a period of about four weeks, while the delay suggested would also render it very difficult to communicate in time with the Secretary of State as to the exact remissions of taxation, or additional grants for administrative improvements, which might be contemplated.*

8909-11.,
22101,
22110-28,
22230-1,
22314-8.
Vol. II.,
App.,
p. 327,
41708-11.

44865.
44903-5.
45115-47.

The allegation that corrections by the Government of India in the Provincial Estimates handicap Provincial Governments in dealing with unforeseen expenditure is not justified.

91. It has been urged that although the alterations effected by the Government of India under Provincial heads of expenditure may in themselves be justified, the figures are cut so fine that a Local Government may be left without means to meet unforeseen expenditure except by withdrawal from its balances, for which a reference to the Government of India is required. Such a contingency, however, could usually be met by reappropriation from other heads, at the Local Government's own discretion, and the cases in which it is necessary to go up to the Government of India for a net extra allotment are rare. The Financial Secretary to the Government of India informed us that during the last five years there had been only 18 such requests for additional expenditure-grants in all the major Provinces, and that some of these were not really necessary, as the Local Government could have met the amount by reappropriation. The reappropriation powers of the Local Governments are indeed very

8857,
Vol. II.,
App.,
p. 326.
Vol. VII.,
App. II.,
p. 162,
& App. III.
p. 168.

44,864.

* Still less would it be possible to adopt the suggestion in question under the recent proposals of the Government of India for the grant of larger financial powers to the Legislative Councils, since these involve the submission of the Imperial budget figures to the Viceroy's Legislative Council at an earlier date than at present.

large, for they can add to the estimates of expenditure under one major head by transfer of funds from another in a way which, in the United Kingdom, would only be possible by means of a Supplementary Vote passed by the House of Commons.

Vol. VIII.,
App. II.,
pp. 230-1.

92. We disapprove, too, of the suggestion that the Local Governments should have power to draw on their balances without reference to the Government of India, provided these are not allowed to run below some definitely fixed sum. As already explained, the Government of India are materially interested, for ways and means purposes, in the amount of the Provincial balances, and these should not be depleted without their sanction.

Rejection of the suggestion that Provincial Governments should be able to draw on their balances without reference to the Government of India.

93. It has, however, been argued that a Local Government might be allowed to incur net additional expenditure without the sanction of the Government of India :—

1484i,
11875-6,
Vol. IV.,
App. II.,
p. 209,
27731.

(i.) If this can be met by increase of revenue over the Budget estimate within the year, thus leaving the net balance provided in the Budget unaffected.

(ii.) Up to some relatively small amount, so as to avoid petty references.

44865.

The Financial Secretary to the Government of India was against proposal (i.) on the ground that the addition to revenue could not be easily verified at the time when the additional expenditure was demanded, and might eventually prove illusory. He did not think proposal (ii.) necessary, but was willing to accept it, up to a total limit of five lakhs in the year for any one Province, as a satisfaction to Provincial sentiment.

44899-902.

We do not think any modification of the existing system necessary. The Local Governments have already very large powers in respect to reappropriations, and any addition to the year's expenditure which goes beyond this should require outside sanction.

94. Such real inconvenience as has been experienced by the Provincial Governments in respect to alterations made by the Government of India in their Budget figures arose from the fact, mentioned in paragraph 83, that the reduction of an expenditure estimate under a major head necessitated the revision of a number of detailed minor head estimates by the local authorities. As already explained, this is now no longer the case. Similar inconvenience was previously felt in respect to the Budget figures of the district boards. These were formerly shown in lump (under the appropriate service heads), along with the Provincial figures, in the Government of India Budgets, and a cutting under "Local" for a Province involved distribution among a number of district boards, and possible difficulties thereafter in the way of reappropriation. Now, however, the district board figures have been omitted from the Imperial Budget, and no such case can arise in future.

Real inconvenience formerly experienced by Provincial Governments in consequence of reductions by the Government of India in their expenditure figures has now ceased to exist.

1203-7,
G. of I.
Res. No.
6902A, of
19th Nov.,
1907.

Vol. VII.,
App. II.
p. 162,
& App. III.,
p. 168.

95. It has also been suggested that Local Governments should be allowed to enter, in their expenditure Budgets, a general unallotted reserve, to be applied later on to meet emergent or unforeseen outlay. This proposal is contrary to the present Budget system, which requires all current outlay to be scheduled under particular heads of expenditure, and we do not recommend its adoption. The Provincial balance, from which the

It is not desirable that Local Governments should be allowed to provide general unallotted reserves in their Expenditure Budgets.

Local Government can draw, when needful, with the assent of the Government of India, furnishes the real reserve required to meet unforeseen outlay of a large character, while small charges can generally be met from savings.

Provincial Governments might be allowed to delegate certain powers of reappropriation to Boards of Revenue and other subordinate authorities.

96. It has been suggested that the power of reappropriation might be delegated by Local Governments to Boards of Revenue, Financial Commissioners and heads of departments, in respect of branches of the administration which these control. We would allow such a subordinate authority to make reappropriations of a routine character from one minor head to another within the same major Budget head, provided that savings under salaries and establishments are not reappropriated to other classes of expenditure, or *vice versa*. If the Local Governments are to have proper control over their Budgets, they cannot delegate the power to transfer between different major heads. The restriction we recommend in regard to minor heads is due to the fact that no separate provision is made for leave allowances paid in India, that such allowances are ordinarily met out of savings in the Budget allotments for salaries, and that this circumstance may require redistribution of allotments as between different major heads and departments. Savings under salaries, moreover, afford a certain minor reserve for meeting excess expenditure in other directions, or special calls upon the Local Government's purse.*

Vol. II., App., p. 332, Vol. VII., App. III., pp. 168, 182, Vol. IX., App. III., p. 233.

44875.

Other general restrictions.

Local Governments may not impose additional taxation, or make any fundamental change in a revenue system, without the previous sanction of the Government of India.

97. (1.) A Provincial Government may not impose additional taxation, or make any fundamental change in an existing revenue system, without the previous sanction of the Government of India.

C. A. C. Art. 283.

There are, however, some small practical exceptions to this general rule. In so far as a fresh district land-revenue settlement may be said to involve additional taxation, the Madras and Bombay Governments have a fairly free hand. Provincial Governments may also enhance local excise duties upon liquors manufactured in India, or drugs, without reference to the Government of India, unless the action proposed is calculated to affect some neighbouring Province. The general principles of land revenue and excise policy have, however, been prescribed by the Government of India, and it is merely in respect of the detailed application of these that the Local Governments have some discretion. Forest receipts are derived from the operations of a *quasi*-commercial department, and registration revenue is mainly in the nature of fees levied for services in connexion with documents. The Provincial Governments have some discretion in regulating the receipts from these sources.

Ibid.

In present circumstances Local Governments should not have power to impose additional taxation.

98. It has been suggested by the Bombay Government, though rather as a matter ultimately desirable than one of immediate practical application, that the Local Governments should have power to raise and revise Provincial taxation of all descriptions. We do not recommend this in present circumstances. Provincial Governments have not, as yet, a sufficiently separate fiscal sphere to render such a policy desirable, and the probable

Vol. VIII., App. II., p. 234.

* Mr. Dutt thinks that the delegation proposed in this paragraph would be undesirable, as eliminating a wholesome and desirable check upon frequent alteration of Budget figures.

44866. tendency would be to cast fresh burdens (in the shape of additional cesses) upon the land, which already bears Imperial and local taxation. Further, the Local Governments, while keenly interested in the development of administrative efficiency, lack that responsibility to the taxpayers, and their representatives, which acts as a check upon increased taxation in other countries.

99. But should a larger degree of separation be hereafter effected between Imperial and Provincial finance, following upon a more effective control over the Provincial finances by Legislative Councils which would in some measure represent the taxpayers, it would no doubt become practicable, and probably necessary, to allow Local Governments which desired to increase their scale of expenditure, the means for doing so by levying special Provincial taxation. Even then, however, the special sanction of the Government of India and of the Secretary of State to any such taxation should be requisite, since it would involve legislation, and might raise important political issues or trench upon the sphere of Imperial (Government of India) finance.*

Circumstances and condition under which special Provincial taxation might be allowed hereafter.

C.A.C.,
Art. 283.

100. (II.) A Provincial Government may not undertake any new general service or duty without the sanction of the Government of India.

We would maintain the rules that:—

Vol. VII.,
App. III.,
p. 167,
28427-31,
30786-9.

The Lieutenant-Governor of the United Provinces desires to have larger powers in the direction of subsidizing commercial ventures likely to introduce a new industry into the Province. We think that any such proposal should properly be referred to the Central Government.

(a) A Provincial Government may not undertake any new general service without the sanction of the Government of India.

C.A.C.,
Art. 283.

101. (III.) Expenditure from Provincial funds must be on recognized public objects; and all standing orders and rules of the Supreme Government must be observed in connexion therewith, including in particular, those embodied in the Civil Service Regulations, the Civil Account Code and the Code of the Public Works Department.

(b) The codes, rules and standing orders of the Government of India must be followed.

We think this principle sound, but we shall later on suggest material simplification of the existing codes.

Ibid.

102. (IV.) No alteration may be made by a Local Government in the form or procedure of the public accounts, which are mainly regulated by the provisions of the Civil Account Code.

(c) Local Governments may not alter the form or procedure of the public accounts.

Ibid.

103. (V.) No funds appertaining to the public revenues can be separately invested without the sanction of the Government of India.

(d) Or make separate investments of public monies.

Vol. X.,
App. Id.,
pp. 197-9.

The Provincial balances are, under the present system, banked with the Government of India, who are responsible for the general cash balances of the country. Consequently, Provincial monies must be lodged in the Government treasuries, which are under the ultimate control of the Central Government, exercised through the Comptroller-General and the local Accountants-General.

104. (VI.) A Provincial Government has no borrowing powers, since its financial resources are at present derived mainly from portions of the general revenues assigned to it by the Government of India for administra-

Provincial Governments have no borrowing powers.

* Mr. Dutt does not think that it will be possible or desirable to invest Provincial Councils with the power of taxation, unless and until elected representatives of the people obtain a potent and determining voice in shaping the decisions of such Councils.

See the supplementary memorandum by Sir S. Edgerley and Mr. Hichens, pp. 290-3.

tive purposes, and the control of the public debt is a function of the Central Government.

A number of witnesses advocate giving Provincial Governments power to borrow in the open market*; but many of these admitted that some control on the part of the Government of India would still be required in regard to the amount and time of the loan, the rate of interest, and the period of repayment; and that Provincial loans could not be permitted to compete prejudicially with one another, or with the loans of the Government of India.

Arguments adduced in favour of giving them such powers.

105. The arguments put forward in favour of the proposal are :—

(i) That it would tap fresh local markets, the markets for Imperial loans in India being at present practically confined to Calcutta and Bombay.

(ii) That it would enable Provincial Governments to raise money for important projects when the Government of India could not assist them.

(iii) That while the Government of India loans are usually confined to productive purposes, *i.e.*, are raised for railways and irrigation works which are expected to yield a net return that will more than cover the interest on the money borrowed therefor, it might also be desirable to borrow for purposes which are financially unremunerative, but of administrative importance.

Arguments on the other side.

106. The arguments against† the proposal are that—

(i) It is very doubtful whether the Local Governments would be able to attract fresh capital in India, and if they failed to do this, their borrowings would disturb the Government of India loans. The Government of India already borrow for productive works all that they and the Secretary of State think can be expediently raised; and these authorities are better able to gauge the amount of available capital than any Provincial Government could possibly be.

(ii) The Provincial Governments have no separate sources of revenue on which they could borrow, for the Government of India loans are already based on the security of the whole Government revenue, Imperial and Provincial. This point, *per se*, is not a very strong one, as the Government of India would practically guarantee a Provincial loan, in that they could not allow any Local Government to go bankrupt; and indeed some of the witnesses who have proposed Provincial loans have also suggested that they should be subject to a Government of India guarantee. But the very fact that there would be, at any rate, a tacit guarantee of this description seems to be fatal to the proposal. The Local Governments would, in any case, have to pay more for their loans than the Government of India, and it is cheaper, therefore, for the latter to conduct borrowing operations. This indeed is recognized by some witnesses, who suggest that loans

11061-2,
20199,
25572,
25694,
25860,
26220.

10451
10513,
10700,
32235-9,
33489.

* 5803, 5834-7, 5855-79, 5900-3, 8671-2, 8843-7, 8892-900, 8927-9, 10896, 10908-18, 10932-4, 10938-42, 10984-7, 11058-63, 18075, 18082-6, 18137-41, 18212-8, 18279, 18347-53, 19536, 19540-3, 20118, 20161-3, 23903, 23939-42, 25572, 25694-700, 25755-8, 26220-3, 26254-9, 27731, 27757-65, 27814-24, 28642-50, 28708-13, 31063, 32067, 32234-9, 35043, 35081-7, 35118-9, 35190-1, 38352, 40084, 40191-8.

† 110-3, 7740-7, 11882, 14844, 16885, 17407, 19642, 22101, 24756, 29515, 29852, 29882-3, 30556, 30633-4, 30811, Vol. VII., App. II., p. 162, 33181, 35237, 35531, 37997, 39251, 40831, 42325, Vol. IX., App. II., p. 217,

should be raised by the Government of India on behalf of the Provincial Governments.

(iii) Provincial Governments would generally borrow for financially unproductive purposes, and this would add to the dead-weight of debt. Facilities for loans of this description ought to be very cautiously given, and the services administered by the Local Governments are pre-eminently such as ought to be financed out of current revenues or by drawing from balances.

8852,
33489,
Vol. II.,
App.,
p. 326.

Some witnesses mentioned the case of large famine expenditure as one which would justify the Local Government in borrowing; but we do not share this view, since, under the arrangements indicated in paragraph 62, the Government of India will bear a very large share of such expenditure, and will specially assist the Provincial Governments should the outlay falling upon the latter assume inconveniently large proportions.

107. After weighing these considerations, we hold it undesirable that Provincial Governments should borrow any large sums in the open market. That is a function which ought to remain in the hands of the Government of India.*

Provincial Governments should not be allowed to borrow in the open market.

45197-8.

108. It has been suggested, however, that, for relatively small projects of local utility, not exceeding, say, five lakhs of rupees in cost, a fresh local market might be found, which Provincial Governments might be allowed to tap with the approval of the Government of India.

45238-45.

We are sceptical as to such local markets proving available save in exceptional instances, and in any case they furnish a more natural sphere for the borrowings of the local bodies referred to below. Even if fresh capital could be found in this way, we should still consider the proposal undesirable. Loans which individually might not be large, might be accumulated until the aggregate in all Provinces became formidable, and demands upon the public purse which could be satisfied by loans of this description ought, as an essential principle of sound finance, to be met out of current revenues or Provincial balances.†

109. There may, however, be cases in which Provincial Governments are unable to provide from their current resources for costly non-productive works of manifest utility, as for instance the improvement of water-ways in Bengal, and of sanitation and drainage in the country generally. In the case of a large project of this sort, it might be desirable that the Government of India should advance the money in the first instance, recovering it from the Provincial Governments in short-term instalments. But should such loans become at all numerous, the Government of India would not be able to meet them out of cash balances, and it would then be necessary to curtail productive borrowing, and the amounts which can be spared to local bodies and agriculturists, or to increase the Indian debt. The proposal is, therefore, one which would have to be very carefully considered in each case.

Cases in which it may be desirable that they should receive loans from the Government of India.

44906-10.

110. (vii.) But though Provincial Governments have no borrowing powers *per se*, such powers are possessed by statutory local bodies under their control, principally Port Trusts, Presidency and other municipalities, and

Borrowing powers of local bodies—Port Trusts, municipalities, district boards, etc.

* See the supplementary memorandum by the Chairman, pp. 287-8.

district boards, whose transactions are now outside the Budget figures presented by the Government of India. Such bodies have already at their disposal separate sources of revenue, such as port dues, house and profession taxes, octroi, or land cesses. There is, moreover, a material difference between these bodies and Provincial Governments in that while a municipality, for instance, might reasonably treat, as capital expenditure, outlay on markets, buildings or offices which would only recur at very rare intervals, expenditure of an analogous description by a Local Government is of such constant occurrence, taking the Province as a whole, that it must be regarded as current outlay.

Control of the Government of India over open market loans by local bodies.

111. The borrowing powers of Port Trusts and Presidency municipalities are mostly regulated by the special Acts constituting them; and while they are occasionally allowed to borrow from Government, they generally, subject to the sanction of the Provincial Government, and also of the Government of India, raise loans in the open market, the same course being adopted by large district municipalities.

The control of the Government of India over such local loans is directed to prescribing that these shall not be issued at a time when they would compete injuriously with those of the Government, and that the periods of repayment shall not be excessive. Complaints have been made in regard to both these matters, the intervention of the Government of India being objected to as unnecessary or as unduly rigid.

10896, Vol. VII.,
10941-2, App. II.,
Vol. III., p. 162.
App. II., 33745,
p. 176, and 34228,
App. III., 34237-45.
p. 188.

This should not be reduced except in the case of loans not exceeding 5 lakhs and repayable within 30 years.

112. In this we cannot agree. Some of these local bodies, *e.g.*, the Calcutta and Bombay municipalities, and the Port Trusts of those cities and of Karachi and Rangoon, issue loans of very considerable amount; and it is not desirable that they should be floated at a time when they might compete injuriously with those of the Government of India. The loan market in India is limited in capacity, and the Government of India, as representing the general taxpayer, are entitled to priority over other public authorities.

44867.

As regards the cases in which the Government of India have intervened to diminish the period within which a proposed local loan is to be repaid, we would draw attention to Mr. Meston's remarks on this subject, and express our general concurrence in the arguments there adduced. The tendency of public corporations in India, as elsewhere, is to endeavour to diminish present burdens, and add to present resources, by long-term loans which will re-act on the credit and resources of the next generation. There is no matter in which more careful outside check is required than in the case of local indebtedness, and we therefore hold that the present control of the Government of India in this respect ought to be maintained, save, as suggested by Mr. Meston, where the loan does not exceed 5 lakhs and will be repayable within 30 years. In such relatively small cases, full power of sanction might be left with the Provincial Government, and this delegation would apparently cause an appreciable saving in references.*

Ibid.

Ibid.

Loans given by Government to local bodies.

113. District boards and most municipalities are allowed, in the absence of facilities for raising money in the open market, to borrow from Government, which also advances money, for agricultural purposes, to owners and

Vol. III.,
App. II.,
p. 176.

* See separate memorandum by Sir F. Lely on pp. 289-90.

occupiers of land, and occasionally for the purpose of clearing some large or historic estate from pecuniary embarrassment. Loans of these descriptions fall under what is termed the Local Loans Account; and the money required for them is found by the Government of India from their cash balances, the outgoings and repayments of principal being treated as capital transactions, and interest payments only being entered in the current revenue accounts. The total amount available for the Local Loans Account in each year is distributed among the Provincial Governments in proportion to their requirements, and, subject to the general conditions imposed by law or rule, they have full discretion as to the individual application of the amounts assigned to them. Upon these they pay interest to the Government of India, and are responsible for any loss of principal, while, to cover this risk, they lend the money out at a somewhat higher rate.

Loans to agriculturists, commonly known as *takavi* advances, are regulated by the Land Improvement and Agriculturists' Loans Acts.

114. Loans to district boards and municipalities for purposes of public improvement are regulated by the Local Authorities Loans Act, and section 5 of that Act authorizes the Government of India to make rules as to the method in which such loans may be made. The ordinary period for repayment of such loans has been fixed at 20 years, but till lately the Provincial Governments could extend this to 30 years in special circumstances. In 1907, however, this power was taken away, and the Government of India now require any loan for a longer period than 20 years to come up to them for sanction. This restriction, which has been made the subject of complaint, we consider sound. In addition to the considerations adduced above, as to the necessity for outside control in matters which lead to the increase of local indebtedness and the casting of unnecessary burdens upon posterity, there is the fact that the amount available for lending from the Local Loans Account is limited, and that the more rapidly these monies are repaid, the more is available for employment elsewhere.*

115. Another enactment, the Local Emergencies Loans Act, governs loans from Government to local bodies for temporary emergencies, such as famine relief, or outlay on the prevention of plague or other epidemic diseases. Section 3 of this Act requires that such loans shall be subject to such general terms and conditions as the Government of India may impose, and the maximum period of repayment has been fixed at 15 years. Section 2, however, also requires the specific sanction of the Governor-General in Council to every individual loan under the Act, even though the general conditions laid down under section 3 have been complied with. We do not consider this restriction necessary. The Government of India need only be referred to where it is desired to depart from their general rules or instructions.

116. It has been suggested that large municipalities should receive greater assistance from the Local Loans Account instead of being required to borrow in the open market when possible. We consider this proposal undesirable. The funds under the Local Loans Account are limited, and should be primarily used to assist bodies whose credit is inadequate for independent borrowing.

The control of the Government of India in respect to such loans should not be relaxed.

But a specific restriction in the Local Emergencies Loan Act is unnecessary.

Undesirable that municipalities, able to borrow in the open market, should receive loans from Government.

Acts
XIX. of
1883, and
XII. of
1884.
Act XI. of
1879.

44,867.

Vol. VII.,
App. II.,
p. 162.

Act XII. of
1897.

28731,
28889-91.

* See the supplementary memorandum by Sir F. Lely, pp. 289-90.

Local Governments should not have power to guarantee the open market loans of local bodies.

117. It has also been suggested that Local Governments should have power to guarantee the open market loans of local bodies, in order to enable them to obtain more favourable terms ; but, in our opinion, the considerations which tell against outside borrowing by Provincial Governments apply equally to their guaranteeing the loans of others. There is the further objection that, if this grew into a common practice, the guaranteed loans of local bodies, which would still, necessarily, be issued at higher terms, would compete injuriously with those of the Government of India even if floated subsequently to these, since investors desirous of a higher rate of well-secured interest, and knowing that a guaranteed local loan would shortly be in the market, would prefer to await the latter.

20196,
22101,
22447-9,
24032,
24066-70,
24144-52,
24186-8,
24309-19,
28688-90,
42006,
42046-8.

Guarantee of interest by Local Governments on local railways is under separate consideration.

118. It has further been suggested* that Local Governments should have the power of guaranteeing interest on local branch or feeder railways. This matter is at present under the separate consideration of the Government of India, and we do not consider it necessary to make any recommendation on the subject.

43968-73
45224-8.

Specific restrictions on the spending powers of the Provincial Governments, etc.

Restriction on Provincial Governments in regard to the creation of appointments and the raising of salaries of existing posts.

119. (I.) Provincial Governments may not create any appointment carrying pay of more than Rs. 250 a month. The power they have within this limit, which is the same as that possessed till lately by the Government of India, was given as early as Lord Mayo's first Provincial Settlements in 1870. The powers of the Government of India in this respect have now been raised, save in the case of appointments habitually held by officers recruited in the United Kingdom, to Rs. 500 a month.

C.A.C.
Art. 283,
and C.S.R.,
Art. 76 (i).

(II.) Provincial Governments cannot add to the pay and allowances of any officer already entertained, if these exceed, or would, after the addition proposed, exceed Rs. 250 a month. This also dates from Lord Mayo's time. The Government of India formerly had power up to Rs. 416½ a month, a limit which has now, save in the case of appointments usually filled in England, been extended to Rs. 750.

See
para. 10.

C.A.C. Art.
283, and
C.A.C.
Art. 76 (i).

In respect to posts for which they pay, Local Governments should have the same powers as the Government of India.

120. With a few exceptions, based, in so far as reasons have been given, on the desirability of the continuance, in present circumstances, of a fairly close financial control by the Government of India, the Provincial evidence on this point is in favour of an increase of the powers of Provincial Governments in respect of the creation of new appointments and the enhancement of the pay of existing posts.† The Financial Secretary to the Government of India thinks, too, that Provincial Governments should receive the same powers as the Government of India now possess in these respects, provided the cost falls wholly or partly upon Provincial revenues. We are entirely in favour of this suggestion. When a proposal has to be referred to the Government of India or the Secretary of State by reason of salary or other financial restrictions, it is inevitable that it should also be scrutinized, in some

16307,
16418,
19143,
22457,
33659-61,
34121-2,
37997.

44868.

* 27072-3, 28715-21, 33939.

† 7622, Vol. II., App., p. 326, 9972, Vol. III., App. II., p. 178, 14238, 15100, 19642, 22548, 25694, 27620, 29515, 32293-5, 33181, Vol. VIII., App. II., p. 234-5, 41007, 42325.

measure, with reference to departmental administrative considerations. Accordingly, reduction in the number of such references, which will in itself be considerable under the above suggestion, will also give larger administrative freedom to the Provincial Governments.

121. It seems to us, however, that the distinction hitherto drawn between the creation of a new appointment, and addition to the emoluments of one already existing, is hardly necessary, and that where the Government of India or a Local Government have power to raise a salary to Rs. 750 a month, it would simplify matters, especially in regard to questions of grade distribution, if they could at once make a new appointment up to this limit.

We would further suggest that the limit be raised to Rs. 800 a month, as this would cover the highest grade of Deputy Collectors and Subordinate Judges save, as regards Subordinate Judges, in the case of Bengal.*

122. Further, in the event of more complete separation of Imperial from Provincial finance, accompanied by larger financial control on the part of local Legislative Councils, we think that the *ratio decidendi* should be the character of the service to which an officer belongs, rather than the amount of his salary, and that Local Governments should have a free hand in regard to their 'Provincial' and 'Subordinate' services, subject only to control by the Government of India in respect of:—

(a) Posts usually filled by an 'Imperial' Service which are made over to 'Provincial' men.

(b) The appointment of persons other than natives of India to 'Provincial' and 'Subordinate' services.†

123. The Government of India have to refer to the Secretary of State, where the rules so prescribe, in the matter of salary and local allowances; but they have full powers in regard to the grant of office, house rent, conveyance and fixed monthly travelling allowances.‡ But, in the case of the Local Governments, the restriction as to raising of pay is based on the total fixed monthly emoluments of an officer, and not on salary and local allowances only. We think that the Local Governments should have full powers in respect of monthly office and other allowances of the above descriptions, subject to such general principles as the Government of India may lay down.

124. Local allowances are given, in addition to salary, for duties which do not properly belong to an officer's appointment, or in consideration of special circumstances, such as the unhealthiness or expensiveness of a locality or duty, or the specially arduous nature of the work. It has been suggested that Local Governments should have a free hand in regard to the grant of local allowances. Their powers in regard to the grant of such allowances will, in any case, be materially enhanced by our proposal

Desirability of enhancing the existing powers of the Government of India, and consequently of Local Governments.

In the event of a more complete separation of Imperial and Provincial finance, and larger Provincial control by Legislative Councils, the Local Governments should have very large latitude in respect of 'Provincial' and 'Subordinate' services.

Local Governments should have the same full powers as the Government of India in respect of office, house rent, conveyance, and fixed monthly travelling allowances.

C. S. R.
Note to,
Art. 70.

45152-4.

C.S.R.,
Art. 32.

7622,
7833-4,
Vol. II.,
App.,
p. 327,
10272-9,
10379,
10622-5,
11484,
11646-51.
Vol. III.,
App. II.,
p. 178.

14844,
19642,
25021-7,
Vol. VI.,
App. II.,
p. 133,
41708,
41777-9.

* Mr. Dutt concurs in these proposals so far as they relate to the Government of India; but in regard to the Provincial Governments, whom he considers more amenable to personal influence and pressure, he would not go beyond a limit of Rs. 500 a month both in respect to new appointments and the enhancement of pay of existing posts.

† Mr. Dutt would not increase the powers of Provincial Governments to the extent proposed in this paragraph. He thinks that control by the Government of India provides a wholesome and necessary check on hasty changes.

‡ They can also sanction local allowances to Civil Surgeons for charge of medical attendance of railway *employés* (Art. 277, C. A. C.)

in respect to the salary restriction, since they will now be able to give an officer such an allowance provided that his salary and local allowance will not thereby be raised above Rs. 800 a month, whereas they now have to refer to the Government of India in every case in which a total limit of Rs. 250 is exceeded. Most of the references now required will thus be eliminated.

Indian Governments should have discretion in granting local allowances for the unhealthiness or expense of exceptional localities. Otherwise a local allowance should be treated as an addition to salary.

We think further, that local allowances which are given in consideration of the unhealthiness or expense of exceptional localities should not be counted as an addition to salary for the purpose of the salary rules, either in the case of the Government of India or of the Provincial Governments. Allowances proposed in respect of increased or arduous work or responsibility are, however, essentially of the nature of salary, and any increase of emoluments in this direction requires to be carefully scrutinized and should remain subject to the general salary rule. The grade system, which applies to most of the Indian Services, presupposes an average remuneration based upon an average amount of work, and a certain amount of inequality in the work falling on particular officers is inevitable, and should not be made a ground for special concessions.

Relaxation of rules which prevent Local Governments from abolishing, or reducing, posts carrying more than Rs. 250 a month, and from creating, abolishing or reducing the pay of, any class or grade of officers.

125. (iii.) Provincial Governments may not abolish, or reduce the emoluments of, any appointment the pay and allowances of which exceed Rs. 250 a month. This rule was introduced in connexion with the settlements of 1877.

C. S. R.,
Art. 76
(ii.), and

C. A. C.,
Art. 283.

Generally, such abolitions or reductions are counter-vailing parts of an expenditure scheme which may require sanction by reason of its magnitude, or of its containing other appointments to be created or enhanced. Apart from this, we agree, in so far as 'Provincial' or 'Subordinate' services are concerned, with those Local Governments which do not consider the present restriction necessary. But appointments pertaining to 'Imperial' services stand on a different footing, and we consider that any abolition, or alteration in the character, of these should require the approval of the Government of India.*

Vol. II.,
App.,
p. 326.
Vol. V.,
App. II.,
p. 208.
Vol. VII.,
App. II.,
p. 171.

Vol. IX.,
App. III.,
pp. 232-3,
and App.
V., p. 237.

126. (iv.) No class or grade of officers may be created or abolished, and the pay of no class or grade of officers may be reduced. This owes its origin to Lord Mayo's first settlements.

C. S. R.,
Art. 76
(iii.),
and C. A. C.,
Art. 283.

Here, again, we agree with the suggestions that have been made for the abolition of this restriction in respect of the 'Provincial' and 'Subordinate' services of Local Governments.*

Vol. V.,
App. II.,
p. 208,
Vol. IX.,

App. III.,
pp. 232-3,
and App.
VI., p. 240.

Unnecessary to maintain the rule which precludes action by a Local Government which may lead to increase in the emoluments of officers serving under the Government of India in the same Province.

127. (v.) No addition may be made to the pay and allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants, doing duty in the same Province, whose pay is charged to Imperial revenues. This likewise dates from Lord Mayo's settlements, when only a few heads of service, and those not the most important, had been transferred to the Local Governments. In present circumstances, however, civil officers paid by the Government of India, who are in direct contact with the Provincial departments are relatively few in number, and are confined to distinct services, such as Accounts, Post Office, and Salt. The chief matter in

C. S. R.,
Art. 76
(iv.), and
C. A. C.,
Art. 283.

* Mr. Dutt would maintain the present restriction in regard to 'Provincial' and 'Subordinate' gazetted services. Changes in respect of these affect the prospects of large classes of Government servants and (he thinks) unsettle the minds of the people.

which the action of a Local Government in regard to its own establishments might re-act on those of the Government of India is now in respect to clerks and peons, and here, we think, the Government of India might safely follow the Local Government's lead, as the latter knows best what the local market value of such persons is. We agree, therefore, with the suggestion that has been made for the abolition of this rule.

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C. S. R.,
Art. 76
(iv.), and

C. A. C.,
Art. 283.

624,
10718,
17137-8.

22436,
25025-6,
32427-30.
Vol. VIII.,
App. II.,
pp. 226-7,
39101-3.
45261-7,
45471-81.

45393.

C. A. C.,
Art. 277 (4).

128. (vi.) The Government of India reserve the right to forbid alterations in the rates of pay and allowances which a Local Government may desire to effect in its establishments, but which, in their opinion, would produce inconvenience in other Provinces.

Thus the pay of hospital assistants, which varies from Rs. 25 to Rs. 70 a month, has hitherto been kept uniform throughout India, any difference which may arise from their being stationed in unhealthy or expensive localities being met by local allowances; and there is a similar uniform grading in respect of Assistant Surgeons. Proposals made by a Local Government as to the grading of such officers as Deputy Collectors and tahsildars are also, it is understood, checked by the application of a more or less uniform scale as regards the pay of grades and their relative distribution. The arguments adduced in favour of such attempts at uniformity are that men belonging to such services have many interests in common, that they are often recruited at the same educational centres, and that additions to their remuneration in one Province would inevitably provoke claims elsewhere. The Financial Secretary to the Government of India admits, however, that such uniformity is not necessary in the case of ordinary 'Subordinate' establishments, and in our opinion the uniformity argument is fairly applicable only to 'Imperial' services. As regards 'Provincial' and 'Subordinate' establishments, we think it desirable to recognize the fact that the rates of pay must depend upon varying Provincial circumstances, such as the cost of living, and difficulty or ease in obtaining trustworthy and capable men, while the recruitment of officers of this description is intended, as far as possible, to be made within the Province. The rates of pay of men bearing the same general designation may therefore rightly vary in different Provinces, and we consider that the special restriction now under discussion should not be applied except in the case of 'Imperial' services. Similarly, we do not think it necessary that rules for the recruitment of 'Provincial' services should, as is now the case, require the sanction of the Government of India. The functions of the latter Government should not go beyond laying down a few general principles as to eligibility for appointment, etc., on which detailed Provincial rules would be based.*

129. (vii.) A Local Government may not, generally speaking, make a revision of establishments on its own authority involving additional expenditure of more than Rs. 25,000 a year, even though the scheme may not contain any appointment of sufficient magnitude to require

It is not necessary to require uniformity of pay in 'Provincial' and 'Subordinate' services of the same general character, but working under different Local Governments. Nor need rules for the recruitment of 'Provincial' services require the specific sanction of the Government of India.

Local Governments should have the same power as the Government of India in respect to the revision of minor establishments.

* Sir F. Lely and Mr. Dutt concur in this paragraph only so far as the non-gazetted services are concerned. The 'Provincial' services furnish the highest field of employment under Government to which the bulk of the educated classes in India can look, and they think, therefore, that a certain amount of co-ordination as between the different Provinces is as desirable here as in the case of 'Imperial' services.

specific sanction. The same rule applied to the Government of India till lately, but their limit has now been extended to Rs. 50,000.

We agree with the proposals made to place Provincial Governments on the same footing as the Government of India in regard to establishments debited to wholly Provincial, or to shared, heads of revenue.

Vol. II.,
App.,
p. 326,
Vol. V.,
App. IV.,
p. 225.

In the event of local Legislatures obtaining control over Provincial finances, this limit might be further raised, and the control of the Government of India and the Secretary of State should then be merely with reference to the ability of the Province to bear the charge contemplated.

130. It has been suggested, indeed, that this general money limit might be altogether, or largely, waived, on the ground that the Local Governments must be the best judges of their requirements in the matter of the lower paid establishments; that the Government of India will retain their general budget control; and that schemes containing appointments of importance will fall under the salary restrictions discussed above. We think, however, that even if Provincial finance were placed under the control of local Legislative Councils, there might be a tendency, which would require outside check, to considerable outlay in respect of 'Provincial' and 'Subordinate' establishments, and it is in establishments on relatively low pay that the largest aggregate expenditure arises. On the other hand, it is desirable to bring home to local Legislatures their financial responsibility, and in the event of their obtaining control over Provincial finance, we think that the limit of Rs. 50,000 which we have proposed might be further raised.* The control of the Government of India and the Secretary of State should then, moreover, be limited to considerations as to the ability of the Province to bear increased recurring charges out of its own resources, not merely at the time proposals were sent up, but in subsequent years. The most practical way of securing such outside control, and of ensuring that it is not overlooked, is, however, to prescribe a specific money limit in regard to total expenditure on establishment schemes.

31126-35.

Even in present circumstances, minute criticism of administrative details, in cases which Local Governments have to submit under financial rules, is undesirable.

131. We think it desirable, in this connexion, to deprecate, even in present circumstances, the tendency to subject cases, which Local Governments have to refer to the Government of India under financial rules, to minute criticism on points of detail in the administrative department concerned. A striking instance of this was put before us by the Bombay Government, who stated that proposals for the reorganization of their subordinate forest establishments, submitted to the Government of India in 1890, were still under discussion, owing to criticism of this character, and to the preparation, in the offices of the Supreme Government, of alternative proposals which the Provincial Government was not able to accept. The Bombay Government has, no doubt, itself been responsible for a great part of the delay which has taken place; but we think it very undesirable that important proposals of this character should be blocked by discussion of details for which the Local Government should be primarily responsible.

Vol. VIII.,
App. II.,
pp. 271-2.

Manner in which the rule as to minor establishment charges should be applied.

132. In testing expenditure with reference to a general money limit, what is looked to is not merely the outlay which may be immediately contemplated, but the total charges which the scheme proposed will involve. It has been suggested that Local Governments should be competent to deal with "compartments" of such schemes separately,

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* Mr. Hichens would, in this case, give full power to the Local Governments.

i.e., if the cost of the immediate application of a scheme to, perhaps, one or two districts would not exceed Rs. 50,000, or whatever the money limit laid down may be, reference to the Government of India should not be required by reason of the possibility of subsequent expenditure in other parts of the Province. In our opinion, the question to be asked in such a case is whether expenditure in one or two districts could stop there, or whether it must inevitably lead to outlay elsewhere. In the former case, the expenditure immediately contemplated should be considered by itself; in the latter, the financial result of its general application must be taken into account. There is no evidence that the rule is at present otherwise applied.

C.S.R.,
Art. 78.

Para. 10.

C.S.R.,
Art. 79.

Vol. II.,
App.,
p. 326.
Vol. III.
App. II.,
p. 179,
Vol. IV.,
App. II.,
p. 206.
Vol. VII.,
App. III.,
p. 171.
Vol. IX.,
App. VI.,
p. 240.

133. (viii.) Local Governments have full power to make temporary appointments and deputations if the emoluments of the officers concerned do not exceed Rs. 250 a month, but otherwise up to six months only. The power of the Government of India in this respect extended till lately up to 12 months, but has now been increased to 24 in the case of officers drawing more than Rs. 500 a month, while below that limit they have full powers.

We think that Provincial Governments might be given larger latitude in this respect, and we consider that they should enjoy the same powers as the Government of India in regard to all deputations and temporary appointments the cost of which falls wholly or partly upon them. But, as in the case of the salary rules, we think that, if larger financial powers should be given to Provincial Legislative Councils, the *ratio decidendi* should be the character of the service to which an officer belongs, and that a Provincial Government should have a free hand in respect of the deputation or temporary appointment of officers of 'Provincial' or 'Subordinate' services, while remaining subject to some restriction in the case of 'Imperial' officers. Where full powers are given in respect of permanent appointments, the same powers must obviously be given in respect to deputations or temporary appointments of the same character.

Local Governments should have the same power as the Government of India in respect to temporary appointments and deputations, the cost of which falls on them.

If larger financial control is given to Provincial Legislatures, the Local Governments' powers should be further enhanced.

C.S.R.,
Arts. 77A
& 81.

7827-32.
Vol. II.,
App.,
p. 326.

44869.

134. (ix.) While the Government of India have full powers in respect of the remuneration of officers on deputation, save in the case of an officer drawing more than Rs. 50,000 a year, the power of a Local Government in regard to the grant of deputation allowance is restricted to one-fifth of salary or Rs. 300 a month (Rs. 10 a day) whichever is less.

We understand that the Government of India also apply these general restrictions to their own officers unless special circumstances render them undesirable. They also receive references from the Provincial Governments in regard to men on small pay, where latitude is frequently sought, and usually given, for an extension of the one-fifth of salary rule. The Financial Secretary to the Government of India suggests that, to avoid petty references of this description, Local Governments might have the power of giving deputation allowance up to 50 per cent. of an officer's salary or Rs. 300 a month, whichever is less. We think this open to objection, as the maximum one-half limit would tend to become the amount usually given. We prefer, therefore, to maintain the existing rule, which we have no reason to consider generally inadequate, but to allow Local Governments discretionary

The present rule as to the salary of officers on deputation should be maintained, but Local Governments should have special discretion to relax it.

power to depart from it, in exceptional cases, in regard to officers the cost of whose deputation they meet. They should, that is, have the same powers as the Government of India now enjoy.

The same remarks apply generally in regard to the salary of officers who hold special temporary appointments.

135 (x.) As regards the remuneration of a Government officer who holds a temporary appointment, the general principle, laid down by the Government of India in 1902, is that this should not ordinarily exceed the salary which would be grantable to him if placed on deputation; but in the case of officers who would draw less than Rs. 250 a month, Local Governments have discretion to relax this rule. Otherwise, the grant of a temporary salary in excess of what would be admissible under the deputation allowance rule requires the sanction of the Government of India.

Letter No. 57, H.D. of 31st March, 1902.

Some desire has been expressed for the relaxation of this rule. The Financial Secretary to the Government of India proposes, and we agree with him, that, where temporary appointments are in reality additions, for a limited period, to a permanently sanctioned scale, the pay of an officer should be regulated, under the acting allowance rules, as if he were officiating in one of the regular appointments. In regard to posts which are *sui generis*, we think the existing limitation of pay sound, but we consider that Local Governments might have power to make exceptions in special cases.

Vol. VIII., App. II., p. 256. 44869.

Where a temporary appointment is held by a man not previously in Government service, Local Governments have full discretion as to his remuneration, subject to the rule which governs the duration of the appointment.

Restrictions in regard to grant of honoraria to Government officers.

136. (xi.) (a) Any recurring fee, reward or honorarium paid to a Government officer from general revenues or local funds administered by Government, for special work done outside his ordinary duties, is reckoned a portion of salary, and is governed by the salary rules; but the grant of non-recurring fees may be sanctioned as follows:—

C. S. R., Art. 72 (b).

By the head of a department up to Rs. 100.

By a Local Government up to Rs. 500.

By the Government of India up to Rs. 1,000.

Above that limit, the sanction of the Secretary of State is necessary.

(b) A Government officer may, in certain conditions, accept a fee from a private person or firm, or a public body whose funds are not administered by Government, subject to the same restrictions as to sanction specified in clause (a), save that both the Government of India and the Local Governments have full powers to permit the acceptance of fees for conducting university examinations.

Ibid., Art. 74.

Various Local Governments desire to have larger latitude in these respects, and Mr. Meston suggests that the powers of the Local Governments and the Government of India should be doubled as regards money limit, and that those of the heads of Provincial departments should be raised to Rs. 250.

Vol. II., App. p. 327, Vol. V., App. IV., p. 226. 44869.

Our proposals in respect thereto.

137. We consider that the acceptance of the fees, etc., referred to in Article 72, Civil Service Regulations, should be subject to close scrutiny. Nothing should be done to obscure the principle that the Government is entitled to the full time and capacity of its officers in respect of work done for the State, and that no officer can claim extra fees for such work. The Government is also entitled to use

Vol. III., App. II., p. 179, Vol. IV., App. II., p. 205, Vol. V., App. IV., p. 226, Vol. VII., App. III., p. 171, 44869.

the services of its officers, without extra remuneration, for the purpose of assisting Native States or local bodies. In the exceptional cases in which the additional work thus done by a Government officer is so arduous or peculiar as to merit some special honorarium, the Local Government might, we think, have discretion as to the amount, subject to the principle that the fee should bear a reasonable relation to the additional cost which would have been involved had the Government servant concerned been placed upon special duty, as a whole time officer, for the purpose of carrying out the work in question.

C.S.R.,
Art. 74.

As regards the undertaking by Government servants of work in which Government is not primarily concerned as such, *e.g.*, an examinership in a university, or private consultation work by a scientific expert, Local Governments may reasonably be allowed to regulate the acceptance of fees, provided they are satisfied that the undertaking of such work by an officer does not interfere with the efficient discharge of his regular duties, or is not inexpedient for other reasons.

33 Geo.
III., cap.
52, sec. 64.

Fees to medical officers for private practice must, however, continue to be treated as *sui generis*, as in Article 74 (d) Civil Service Regulations. Power to engage in private practice is an element in the general conditions of the service of medical officers in India, which has been recognized by Act of Parliament.

138. We do not consider it desirable to give heads of Provincial departments larger power to sanction fees for work done at the desire of, or for, Government, in view of the fact that such honoraria should be exceptional and jealously scrutinized, but in regard to the class of cases referred to in clause (b) of paragraph 136, they might be allowed to deal with cases up to Rs. 250.

C.A.C.,
Art. 283.

139. (XII.) The local excise duties on spirits and drugs may not be altered, without the sanction of the Government of India, in any case in which such alteration is likely to affect the excise arrangements of an adjacent Province; and that sanction must be specially obtained to any alteration in the rates of duty in a district which borders on another Province.

Proposed relaxation of a restriction in regard to the imposition of local excise duties by a Provincial Government.

44868.

We think that it would suffice, hereafter, for a Provincial Government which contemplates such alterations to refer to the neighbouring Province concerned, and that reference to the Government of India need not be made unless the two Local Governments are unable to agree.

C. A. C.,
Art. 283.

140. (XIII.) The rates of discount upon the retail of stamps and court fees labels cannot be altered without the sanction of the Government of India.

The present rule in regard to discount on sale of stamps, etc., should be maintained.

It is, of course, desirable that the policy in regard to stamps should be as uniform as possible, and we have no alteration to propose.

Ibid.

141. (XIV.) No item hitherto credited to general revenues, Imperial or Provincial, may be alienated to form an asset of any local or special fund.

So also the rule precluding transfers of general revenues to local or special funds without the sanction of the Government of India; but in certain cases such sanction may be of a general character.

Vol. VIII.,
App. III.,
p. 265,
Vol. VII.,
App. III.,
p. 173.

Reference has been made by the Governments of Bombay and the United Provinces to the desirability of avoiding applications to the Government of India in regard to assignment of petty items of revenue, such as the grant of fines imposed for ill-treatment of animals to societies established for the prevention of such ill-treatment, or the transfer of certain fees or fines to a

university or a cantonment. We think that the existing restriction is sound, but that cases of a recurring nature in which small items of revenue may legitimately be assigned to outside bodies, can, and should, be covered by general exceptions which would apply to all cases of the kind.

Other restrictions in regard to which we propose no alteration, or which will be discussed separately.

142. (xv.) Local Governments may not, without reference to the Government of India, diminish services rendered by Provincial to Imperial departments, or increase services rendered by Imperial departments to Provincial. C.A.C., Art. 283.

(xvi.) No line of through communication may be abandoned or allowed to fall out of repair. *Ibid.*

We have no recommendations to make in regard to these two restrictions.

143. There are also restrictions on the power of the Provincial Governments to diminish future receipts from land revenue by the alienation of land, or by its grant upon specially favourable terms. These, however, will be dealt with in connexion with land revenue. Chap. V.

Similarly, certain specific restrictions, relating to public works expenditure, will be dealt with in the separate chapter on that Department. Chap. IV.

Powers of Provincial Governments in respect to Imperial expenditure.

Power of Local Governments in respect to expenditure which is wholly Imperial.

144. So far we have been dealing, mainly, with the powers of Provincial Governments, possessing *quasi*-permanent settlements, in respect of expenditure which falls wholly or partly on their revenues. Our recommendations also apply to Baluchistan in so far as they are applicable to expenditure falling within a more limited settlement which has been made with that Province. But in the case of establishments controlled by Provincial Governments, but paid wholly from Imperial revenues, as, for instance, Customs, Opium and Salt in Bombay and Bengal, the powers of the Local Governments are considerably smaller. Thus:—

(a) Generally, a revision of establishment, involving additional expense, must be met by an equivalent reduction in the same department, or in some other department charged to the same major head of account; provided that such re-adjustment of charges does not extend to the creation, abolition or modification of appointments the emoluments of which exceed Rs. 250 a month, or to dealings with a class or grade of officers. C.A.C., Art. 278.

(b) Nevertheless, non-gazetted establishments may be increased without such equivalent reduction—subject to budget provision being available under the same head of charge, from savings other than gazetted officers' salaries—to an aggregate extent not exceeding Rs. 3,000 in any one year; but no new appointment in excess of Rs. 50 a month may be created, nor the emoluments of any existing appointment raised beyond Rs. 50, without reference to the Government of India.

Provincial Governments can also sanction fixed recurring charges of a contingent character up to a limit of Rs. 200 a year in each case.

Reason for maintaining closer control by the Government of India in this respect.

145. Provincial Governments must necessarily be under closer control in dealing with wholly Imperial expenditure than when the financial responsibility rests wholly or partly with them. This does not involve, as

has been sometimes implied, any undue want of confidence in the Provincial authorities. It is only reasonable that the Government of India, who have to provide the money, should decide how it can be most profitably expended, having regard not merely to the circumstances of any one Province, but to the demands on their purse from other parts of the country. They may fully realize the desirability of expenditure proposed by a Local Government, but may be obliged to postpone it for reasons which do not come within that Government's ken. It seems, however, desirable, in order to facilitate business and avoid petty references, to extend the present restricted powers of Provincial Governments. The Bombay Government suggests that its powers should extend to Rs. 250 a month in regard to individual appointments, and to a total expenditure limit of Rs. 25,000, subject to the existence of budget provision.

Vol. VIII.,
App. II.,
p. 235.

44868.

C.A.C.,
Art.278(b).

The Financial Secretary to the Government of India has suggested that, for the major Provinces, the limit under clause (a) above might be raised from Rs. 250 to Rs. 500 a month; that the limit of Rs. 50 a month in clause (b) might be raised to Rs. 100; and that quarterly statements which have now to be submitted by the Provincial Governments, showing the expenditure they have incurred on their own authority on Imperial establishments, should be discontinued.

146. It is an essential condition in regard to the exercise of these powers, that there should be budget provision available at the time new expenditure is incurred. Subject to this, we think that the total limit within which additional expenditure can be incurred in any one year may be raised from Rs. 3,000 to Rs. 6,000, and that, within this general limit, the Local Governments should have power, in respect to any individual appointment, up to Rs. 250 a month. A Rs. 100 limit does not seem particularly convenient, while Rs. 250 would cover nearly all cases of non-gazetted officers. We agree with Mr. Meston's proposal in respect to clause (a).

Some enhancement of their powers might, however, be allowed to Provincial Governments.

The same powers should be given to the Administrations of the North-West Frontier Province and Baluchistan, in regard to such Imperial expenditure as they administer.

39066-7,
39084-5,
39239,
Vol. IX.
App. II.,
p. 217.

44894-5.

44862.

147. We consider, however, that the Frontier Province should be placed on the same footing as Baluchistan, by the grant of a *quasi*-provincial settlement which would give the Chief Commissioner a greater interest in developing the resources of the Province, and in administering it economically. Within this settlement he could exercise the same powers as the Governments of the major Provinces, and this would save a number of references which are now necessary. Although the Province is peculiar in that the ordinary Provincial expenditure is in excess of the revenue raised within it, and the settlement would therefore have to be of a special character, a similar difficulty has been surmounted in Baluchistan where the revenue is smaller. It is now more than seven years since the Frontier Province was first formed, and the argument that the conditions there are not sufficiently normal to enable a settlement to be made, can no longer be held applicable.

The Frontier Province should receive a special settlement of the same character as that made with Baluchistan.

Powers of Local Governments in regard to temporary appointments and deputations chargeable to Imperial revenues.

148. As regards the sanction by Local Governments of temporary appointments and deputations chargeable to Imperial revenues, the present limit is Rs. 50 a month in each case. The Financial Secretary to the Government of India has suggested that this might be raised to Rs. 100 up to a period of 12 months, and subject to the existence of budget provision. Here again we think that Rs. 250 would be a more convenient individual limit.

C. A. C.,
Art. 278,
and note
(ii.) there-
under.
44868.

The Government of India must, of course, always be referred to if expenditure cannot be met by direct budget provision, by savings, or by reappropriation from some other head.

The Civil Service Regulations.

Scope of the Civil Service Regulations.

149. The principal detailed restrictions upon expenditure by the Provincial Governments, or by the Government of India themselves, on matters connected with Government establishments are contained in the Civil Service Regulations, a volume of 1,163 Articles extending over nearly 300 pages, with a supplementary volume of Appendices. This Code deals with matters affecting the pay and allowances, leave, pensions and travelling allowances of the various Civil Services, and also with the transfer of Government officers to 'foreign service,' *i.e.*, service not directly under Government, as when an officer is lent to a Native State, to a Government outside India, to a local body such as a district board or municipality, for work connected with Courts of Wards, or, occasionally, to a private employer.

The Civil Service Regulations, as a consolidated code dealing with all the matters above referred to, date from 1889; but separate codes, which dealt respectively with pensions, leave, and acting and travelling allowances had previously been issued.

Convenience of such a code.

150. The Civil Service Regulations, as they now stand, have been objected to* as containing an enormous mass of detailed instructions which are a fruitful source of unnecessary reference. It must be remembered, however, that the code embodies the practical experience of many years, in the shape of rulings on a variety of questions which have come up to the Government of India and the Secretary of State, and the decisions on which govern subsequent cognate cases. It is, in fact, the crystallization of an enormous mass of departmental case law, which has been placed in a form in which it is available for reference to any officer of Government. In the absence of such a code, previous decisions and precedents would remain *arcana* of the Secretariats, and there would be constant references from local authorities and Local Governments on matters upon which a definite policy had already been laid down. In fact, if the existing code were swept away to-morrow, the mass of references and rulings which would be required under the new conditions would, of necessity, condense in course of time into a new code. In so far, therefore, as guidance and control is necessary for district officers, heads of departments, Local Governments, and the Government of India themselves, the codification of the principles and rulings upon which such control is exercised must be held to be a labour-saving appliance.

45709.

45749-53.

* Vol. III., App. II., pp. 178-9; Vol. IV., App. II., p. 199, 19642, 19646-7, 27731, 30725-8; Vol. VII., App. II., p. 162, 32067, 32262, 35531, 39089, 41204, 42325; Vol. IX., App. V., p. 237, 41924, 45161.

151. As regards the necessity of such control, there is no subject on which Governments, consisting mainly of permanent Civil Servants, require greater check than in matters which relate to pecuniary concessions to Government officers. We have already accepted the necessity for check of this description in matters directly bearing upon salaries and the creation of appointments, the provisions relating to which are embodied in the Civil Service Regulations and form a very important portion thereof, while such matters as the grant of acting allowances, leave concessions, and travelling allowances, bear directly upon the pecuniary advantages of service under Government. Pensions, again, are not only deferred pay, but impose a burden on the State which does not accrue immediately, and which is collectively largest in the case of establishments on low pay. Pension concessions may thus involve expenditure which is relatively small and little appreciated at the outset, but which may attain formidable proportions hereafter, either in itself or by reason of supplementary concessions involved. Again, while extravagance in the shape of actual establishments may be remedied by retrenchments, it is practically impossible to reduce pensions once granted, or the pensionary expectations which have been held out to officers already in Government service. To this extent, therefore, pensions, like loans, require special scrutiny, to obviate the danger of throwing undue burdens upon a subsequent generation, and the control exercised by the Secretary of State in regard thereto is specially strict. Save in the case of pensions not exceeding Rs. 10 a month, or gratuities which fall within an equivalent capital value—in regard to which the Government of India have power to allow concessions not strictly admissible by rule—no pension or gratuity can be granted outside the rules laid down in the Civil Service Regulations, without the Secretary of State's specific sanction.

C.S.R.,
Art. 924.

* Generally speaking, too, any important alteration of the Civil Service Regulations in other respects requires the Secretary of State's concurrence, and in no case can the Local Governments or the Government of India exceed the powers vested in them by the code.

152. On the other hand, the existing code had its beginnings at a period when the Provincial Governments had practically no independent financial powers, while up to 1904 they had only five-year leases of their revenues, and it was necessary for the Government of India to scrutinize carefully proposals involving permanent additions to establishment charges, which would have to be taken into account in framing the terms of the succeeding settlement. The position in this respect has, however, been materially changed by the introduction of the present *quasi*-permanent settlements, under which no such permanent additions to expenditure will enable the Local Governments to claim larger assignments of revenue hereafter; and this fact justifies the grant to them of larger powers than they have hitherto been allowed to exercise. We have accepted this view in the case of the provisions of the Civil Service Regulations relating to salaries, etc., which have already been discussed.

14915-9.

e.g.
Arts. 76,
78 & 81.

Necessity for special control over the Indian Governments, in matters relating to pecuniary concessions to Government officers.

Circumstances which now render it possible, however, to grant Local Governments larger powers.

* Des. from the S. of S., No. 131, of 20th June, 1889. Des. from the G. of I., No. 279, of 7th Sept. 1889. Des. from the S. of S., No. 250, of 7th Nov., 1889. Res. of the G. of I., No. 916, of 4th March, 1893.

Matters in which it is essential that the Government of India should prescribe general principles, etc.

153. As regards the rest of the Regulations, we consider it essential that the Government of India should continue to lay down general principles, and methods of calculation, in such matters, for example, as :—

(i.) The manner in which acting allowances shall be calculated. Under the conditions of Indian service, a large number of officers are constantly officiating for others who are absent on leave or other duty, and it is desirable that there should be a uniform procedure regulating the salaries of officiating officers.

(ii.) 'Joining time,' *i.e.*, the limit of time to be allowed to an officer who is transferred from one place to another, to enable him to wind up his affairs in his old station, and reach and settle down in his new one.

(iii.) The extent to which leave of various descriptions may be earned, and the proportion of leave allowances to active emoluments.

(iv.) The circumstances under which pension is claimable, the amount of service requisite to enable an officer to earn an ordinary or invalid pension (or a compensation pension when an appointment is abolished), and the ratio of such pension to the officer's active pay.

Similarly, as to the circumstances in which a lump gratuity may be given where regular pension has not been earned, and the amount of such gratuity.

(v.) Principles regulating the grant to Government servants of travelling allowances for journeys undertaken in the public interests.

The main general principle is that travelling allowance is not intended to be a source of profit, nor, on the other hand, to be so inadequate as to put an officer to material loss ; but a mere instruction to this effect would inevitably provoke endless discussion and references as to the expenses which may be considered essential to the journey or tour, and not a matter of what may be termed private indulgence by the officer concerned, *e.g.*, the class by which he may travel at the expense of the State by rail or steamer, or the amount of baggage and servants he may take with him. It is also necessary to prescribe the principle, generally applicable to the Civil Services,* that, in fixing an officer's travelling allowance, the State looks only to his own movements, and that if he takes his wife or family with him, he must do this at his own expense. The best method of applying principles of this sort in practice, has been found to be the prescription of certain distance scales of travelling allowance, which vary according to the position of the officer who travels, and are based upon the average additional expense which such an officer would legitimately incur in a journey made on State service. In some cases, too, it has been found convenient to substitute daily or monthly rates of fixed travelling allowance, or to give a monthly conveyance or horse allowance to officers who have a large and constant amount of inspection work within a small area.

(vi.) The conditions under which officers should be transferred to 'foreign service,' the emoluments which they may fittingly receive, and the extent to which the outside employer should contribute to the officer's eventual pension.

* There is an exception, in regard to certain subordinates, in Arts. 1097-8, C.S.R.

44920-4,
45078-83.

C.S.R.,
Art. 995.

C.S.R.,
Arts.
1011 &
1034.

Ibid,
Art. 1038.

45167-9.

14238.
19496-8,
21565-71,
22357-9,
28403-25,
28463-78,
30898-902,
32262-84,
35908-20,
39090-103,
45078-83,
45162-4.
45464-70.

154. It would in any case be necessary to have a general code, embodying principles and rulings on these and other similar points, in the case of 'Imperial' officers, who, though serving in different Provinces, belong to a single service, and in regard to the general *personnel* of establishments working directly under the Government of India. It may be urged, however, that, so long as these embody such general principles as it may be found desirable to enact for the country as a whole, Provincial Governments should have their own codes in regard to 'Provincial' and 'Subordinate' establishments serving under them. There might be something to be said for this were we dealing with a *tabula rasa*; but a single code providing for these matters has been long in force, and its general conditions are well understood; while, though the Local Governments consider various articles of the present code to be unduly restrictive, no strong desire has been expressed in the direction of getting rid of it as a whole. The Provincial codes would, moreover, have to be safeguarded by a variety of general restrictions, for the alteration or relaxation of which application would have to be made to the Government of India and the Secretary of State, and the orders and rulings on these points would, necessarily, still be of a generally uniform character.

We desire therefore to maintain a code of Civil Service Regulations for India as a whole, but we consider that the existing code will require material modification with reference to the considerations discussed below.*

155. (i.) A number of the rules in the Civil Service Regulations seem to us unduly minute, and occasionally far from clear, *e.g.*, those relating to the regulation of progressive salaries, and a number of the leave rules, the travelling allowance regulations, and the 'foreign service' provisions.

It is desirable to maintain a general code of Civil Service Regulations for India.

A number of the rules of the existing code are, however, unduly rigid and complicated.

(ii.) The general rules laid down often require special relaxation to meet particular cases, but in a number of such instances the discretionary power is vested in the Government of India, to whom application has to be made by the Local Governments. Speaking generally, we consider that where such dispensing power is given to the Government of India, and is not now possessed, or is possessed only in smaller measure, by the Provincial Governments, the latter should have the same power as the Government of India in respect of officers serving under them. In the event of a Local Government exercising its dispensing powers in any matter so frequently, and in cases so nearly normal, as to give reasonable ground for the belief that a new practice was gradually being established as opposed to a special and occasional relaxation of existing rules, the Accountant-General should be entitled to require a reference to the Government of India.

(iii.) The bulk of the references now required under the Civil Service Regulations accrue, however, not as between Provincial Governments and the Government of India, but as between the Local Governments and their own officers, who have to refer to the Provincial Government in a large number of cases in which the opinion of the local officer or departmental head must generally prevail. This arises from the fact that powers vested by

* Mr. Hichens considers that there is no necessity to have a uniform code for the 'Provincial' and 'Subordinate' services working under the various Local Governments.

the Civil Service Regulations in a Local Government cannot be delegated by it to a subordinate authority without the express sanction of the Government of India, a restriction which has been made the subject of complaint. We understand that, of late years, a certain amount of delegation to subordinate authorities in such matters as the grant of petty pensions, subsidiary points arising under the travelling allowance rules, etc., has been allowed by the Government of India upon the application of Provincial Governments; but the references in such cases have been on specific articles of the code, and they were dealt with separately for various Provinces and not upon any general or uniform principle. Occasionally, too, such requests for power to delegate were negatived, on what appear, in present circumstances, inadequate grounds, and the grant of larger powers to subordinate authorities in a variety of matters is now asked for by various Local Governments and witnesses. It appears to us that in such cases as the grant of pensions, acting or charge allowances, &c., under the existing rules, a head of a department or other subordinate authority should usually have powers in respect to officers whom he can himself appoint; and a delegation of this character would cover the bulk of the subordinate non-gazetted establishments. Travelling allowance charges, again, should be passed, within ordinary rules, by the officer under whose orders a journey in the public service can be legitimately undertaken. We would also delegate to heads of departments, &c., in regard to officers whom they can appoint, a large part of the dispensary powers which are now recognized as legitimate in a variety of cases, but which the code vests in the Local Governments, or, in some cases, in the Government of India.

10708,
30790-2,
Vol. VII.,
App. III.,
p. 168,
Vol. VIII.,
App. III.,
pp. 226-7.
39251,
39329-34,
39549-51,
44876.

Recent relaxations of restrictions by the Government of India are insufficient to remedy the excessive centralization of the present code.

156. Since, consequent on our appointment, attention has been drawn to the unduly restrictive character of a number of the existing sections of the Civil Service Regulations, the Government of India have altered some of these in the directions indicated above, but their action is, in our opinion, far from sufficient to remedy the excessive centralization of the existing code.

Corrigenda to C.S.R. of 9th and 29th June; 18th July; 15th and 19th Aug.; and 9th, 23rd and 30th Sept. 1908.

Under these recent orders, Local Governments have now been substituted for the Government of India as the authority which may relax the present rule limiting the emoluments of officers without substantive appointment, officiating in such an appointment, to one-half of the minimum pay thereof in the case of posts on Rs. 100 and upwards. They have been given full power to extend, in special circumstances, the joining time ordinarily admissible. They have also been empowered to grant the special pensions admissible, under Articles 475 and 642-3, to the chief officers of various departments serving under them, and to give sanction to the counting of his previous service for leave by an officer who re-enters the public service after having quitted it.* The reference required to the Government of India by Articles 434-5 in case of the discharge of an officer in consequence of a change in the nature of his duties, or of the abolition of one of two appointments held by him, has also been done away with, save where, in the latter case, it is proposed to give an immediate pension in respect of the abolished post.

Art. 144.

Art. 180.

Art. 205.

* This power has, in fact, been delegated to the authority which may sanction the re-employment of such officer.

- Heads of departments, again, in which designation we include Boards of Revenue, Financial Commissioners and Divisional Commissioners, have been given powers in connexion, *inter alia*, with the following matters—the
- Art. 51. entertainment of persons in the public service after the
 Art. 53. age of 25 ; permission to an officer to make over
 charge of his appointment elsewhere than at his
 headquarters ; permission to ministerial or menial officers
 whose conditions of pay have been changed to abide by the
 Art. 158. old conditions * ; authority to exercise the powers of
 the Local Government as to extension of joining time outside
 ordinary rule up to a maximum of 30 days ; and the power
 Art. 180. hitherto assigned to the Local Government with regard to
 counting periods of suspension for service under
 Article 417.†

- In such matters, again, as the regulation of the present or future salaries of officers who have been reduced for misconduct, relaxation of the rule which forfeits an appointment where joining time has been exceeded for more than a week, departure from the strict rule as to subsistence allowance during a period of suspension, and permission to an officer to appear for departmental examination, powers have now been delegated to the authority who made the original reduction, transfer, suspension, etc.‡
- Arts. 154, 157 B. (b).
 Art. 189.
 Art. 193.
 Art. 285.

- Further, in the case of non-gazetted officers generally, the officer who can fill the appointment vacated, has now been empowered to grant a pension, certified by the audit authority to be clearly admissible by rule ; and the authority which has power to sanction pension has, likewise, been given the power of sanctioning various concessions in respect of the service rendered or application for pension. Other delegations, which it is not necessary to specify, have been made in connexion with the Articles marginally noted.
- Art. 918.
 Arts. 421, 442, 502 & 911.
 Arts. 945, 999, 1004, 1042 (a), 1060, 1084, 1094, 1097 & 1100.

157. We offer the following general remarks in regard to certain portions of the regulations :—

- (i.) *Leave Rules*.—We consider these rules, as a whole, unnecessarily complicated and rigid, *e.g.*, Articles 232-6, which usually prevent ordinary leave of various descriptions being combined ; and the Article which forbids the grant of furlough for 18 months after privilege leave for more than six weeks has been taken, and prevents the grant of furlough for three years after a previous furlough.
- Art. 308.

- Such restrictions were intended to diminish transfers by preventing officers from taking leave at too frequent intervals, but, on the other hand, they debar an officer from taking leave when it might be most convenient to the Government that he should do so, *e.g.*, when he has completed some special duty and there is a man already acting for him in his ordinary post. The Comptroller-General and the Financial Secretary to the Government of India are in favour of the suggestion that an officer should have what might be termed a 'leave ledger' account with the Government of India, to which should be credited the leave earned under the general rules ; and
13689.
 45407.
 43655-6.
 45288-91.
 19494-5,
 28024-5,
 28628,
 35871-2.

General remarks
 on portions of
 the code.

* This power extends to heads of offices.

† The Government of India orders in regard to Article 417 do not appear to include Commissioners of Divisions.

‡ In respect of Art. 285, the delegation has been to the immediate superior of the officer concerned.

that he might be allowed to draw upon such credit at any time at which it was convenient to the Government to spare his services. We too are in favour of this plan, as simplifying references and tending to diminish transfers. It is also a question for possible consideration whether periods of furlough leave, which are usually on half pay, might not be commutable, with advantage to the public service, to shorter leave of absence on higher remuneration.

(ii.) *Pensions*.—The general rule should be that in the case of gazetted as well as non-gazetted officers, the authority which can fill up an officer's post when he vacates it should be able to grant him a pension, provided the case is certified by a competent Accounts official as being covered by the ordinary rules.

(iii.) *Foreign Service Rules*.—The chief complaint made by the Local Governments was as to the provisions of Articles 753 and 764, which, except in the case of certain 'Imperial' services, do not permit of the transfer of an officer to service with an outside employer—or to any special appointment or establishment created at the cost of funds outside general revenues, of which the Government has control—unless he has had 10 years' qualifying service under Government. There are also restrictions as to remuneration (Articles 753 and 764). We understand, however, that the rules have lately been revised so as to give wider latitude to Local Governments in these respects, and especially in regard to the temporary loan of officers to Native States, without reference to the Government of India. We think that any exemption from the general rules might rest with the Local Governments in the case of officers deputed to 'foreign service' within the Provinces, or in Native States subordinate to the Provincial Government.

We consider, further, that the Foreign Service Rules as they at present stand are unduly complicated; that it is unnecessary to call an addition to a regular Government establishment made at the cost of a Native State or outside body* 'foreign service' at all; and that officers who remain practically under the direct control of Government, *e.g.*, men lent to Court of Wards estates, should not be considered as on foreign service, though their pay, and eventually a portion of their pension, may properly be recovered from the estates in question. Such men should be treated as Government officers on special duty, and the amount to be paid for their services and pensions by the estates, or other bodies, for whose good they work should be at the discretion of the Local Government.

(iv.) *Travelling Allowance Rules*.—These are unduly minute and centralized. As we have already indicated, it is quite proper that the Government of India should lay down general rules and rates as regards travelling allowance concessions; but it is not desirable that they should keep in their own hands such matters as the grant of conveyance allowance, the grant of special rates of travelling allowance in particularly expensive localities, and the substitution of fixed monthly allowances for ordinary rail and mileage rates.† Subject

Vol. II.,
App.,
pp. 327 &
332.
Vol. III.,
App. II.,
p. 180.
Vol. IV.,
App. II.,
p. 206.
Vol. VII.,
App. III.,
p. 172.
45167-9.
45205-8.

Vol. II.,
App.,
pp. 326-7 &
332.
Vol. V.,
App. II.,
p. 227.
Vol. VII.,
App. III.,
pp. 168 &
172-3.
Vol. III.,
App. II.,
pp. 178-9.
Vol. IV.,
App. II.,
p. 207.
Art. 1075.
Arts. 1139-
40.
Art. 1048.

* It is now classified as foreign service of the third kind in Article 750.

† Where, for example, an officer has to do such frequent travelling by road, river, or canal that he has to maintain boats, carts, or camels for the purpose, a fixed monthly allowance may be a more convenient method of remunerating him than mileage rates, which are also a source of greater trouble to the Accounts officers.

17483-9. to such general instructions and limitations as the
 19521-2. Government of India may prescribe, which are already
 20115-7. given, for example, in Article 1139 of the Regulations, in
 21624-34. respect to special travelling allowance rates, Local
 35263-9. Governments should have the necessary discretionary
 35805-8. powers in the case of officers serving under them. It
 37222. should, however, be open to the Accountant-General to
 37356-67. challenge reference to the Government of India if he thinks
 41253-5. that exceptions are being so freely made as to amount to a
 45078-83. whittling away of a general rule.
 45166.
 45209-10.

Arts. 1039-
 40.
 Vol. VII.,
 App. III.,
 p. 172.

Again, power to add to the list of officers whose pay has been fixed so as to compensate them for the cost of ordinary journeys otherwise than by rail or steamer within their jurisdictions, and who are, therefore, not entitled to special allowances for such journeys, should be vested in the Local Governments, without the necessity of confirmation by the Government of India.

158. In Schedule 1. of this volume, we give certain detailed examples, drawn from the evidence, illustrating the character of the changes in the Civil Service Regulations which we recommend. This schedule must not, however, be taken as in any way exhaustive, and we consider that the Civil Service Regulations should be thoroughly revised, in accordance with the principles we have laid down, by a Committee to be appointed by the Government of India.

The Civil Service Regulations should be recast in accordance with the principles we have laid down.

14238.
 14498-500.
 14519-25.
 14567-79.
 14844.
 18768-74.
 22707-15.
 22787-8.
 22815-31.
 39106-8.
 39158.

159. Some witnesses have suggested that where reference now has to be made to the Government of India, in regard to departures in particular instances from the rules laid down by the Civil Service Regulations, it would save time and correspondence if the Local Governments were allowed to act on their own discretion. They urge that the Government of India, who would receive copies of the Provincial proceedings, or special periodical returns, could intervene, though not necessarily with retrospective effect, in any case in which they thought that a Local Government was acting unwisely, or departing too largely from general rules. But if Local Governments are, as we suggest, generally entrusted with the special dispensing powers now vested in the Government of India, there will be no necessity for such a course; and where a reference to the Government of India is still required, we think that it should be made, as at present, before orders are passed.

Where references to the Government of India will still be required, the previous sanction of that Government should be obtained.

The Civil Account Code, and the position of Audit Officers.

Vol. X.,
 App. Id.,
 pp. 197-9.

160. There are three separate Accounts departments in India: the Military Accounts department; the Public Works Accounts department, which deals with ordinary public works, railways and telegraphs; and the Civil Accounts department, which deals with other civil charges. The Civil and Military Accounts departments are under the administrative control of the Finance Department of the Government of India; the Public Works Accounts officers are under the Public Works Department of that Government.

The various Accounts departments.

161. The Civil Accounts department has at its head in each major Province an Accountant-General (a Comptroller in the Central Provinces), while there is also a Comptroller of India Treasuries in Calcutta, who audits the expendi-

Organization of the Civil Accounts department.

ture of departments under the direct control of the Government of India and of certain of the minor administrations. There is likewise a special Comptroller of Post Office accounts.

All these officers are departmentally subordinate to the Comptroller and Auditor-General, whose Deputy Auditors-General periodically inspect their offices, as also (though less frequently) those of the Military and Public Works Accounts departments, in regard to which the Comptroller-General has some control in matters of procedure. 43645-6.

Functions of the
Comptroller-
General.

In the matter of accounts and audit, the functions of the Comptroller and Auditor-General lie mainly in direction and supervision; in the compilation, review or examination of figures and statements on behalf of the Finance Department; and in the conduct, through his deputies, of test audits to ascertain if the detailed audit conducted by accounts offices is efficient, and their office procedure sound. Besides compiling for the Government of India a complete monthly account of the receipts and expenditure of the whole country, and keeping them informed by periodical statements of the progress of revenue and expenditure, and of the state of 'ways and means,' throughout the year, the Comptroller and Auditor-General compiles the finance and revenue accounts which are annually submitted to Parliament. He is also the head of the Paper Currency department, which deals with note issues. Vol. X., App. Id., pp. 197-9.

Audit functions
of Accountants-
General, etc.

162. In the matter of detailed audit, the Civil Accountants-General and officers exercising corresponding functions have independent powers. It is their duty to bring to notice all cases in which a spending authority, whether it be the Government of India itself, the Local Government, or some head of a department, etc., has exceeded its powers as laid down by the Civil Service Regulations or other rules, and to require that such expenditure shall be disallowed if not sanctioned by the authority which is competent to pass it. Thus, if a competent Accounts officer challenges any financial action of an Indian Government as being *ultra vires*, that Government must either withdraw its previous sanction or refer the matter to higher authority. C. A. C., Arts. 289-91.

General position
of the Civil
Accountants-
General.

163. An Accountant-General assists the Local Government in the preparation of its budget estimates, and advises upon any financial question which may be referred to him, but he is an independent officer of the Government of India. He and his principal assistants are directly appointed and promoted by the Finance Department, and he refers to it, through the Comptroller-General, all questions relating to his office establishments, in regard to which he has not full powers of control. All Government audit and accounts charges are Imperial. Vol. X., App. Id., p. 197-9. 41141.

The Civil Account
Code.

164. The existing system of Government accounts in India is based on a report submitted, in 1864, by two special Commissioners, who were deputed from England for the purpose of enquiring into the constitution and method of business of the Financial Department and the offices of audit and account. The system thus developed was embodied in a number of circulars, which were gradually consolidated into a code. The Civil Account Code, in its present form, comprises two volumes, covering, with appendices, some 960 pages and divided into 80 chapters.

and more than 1,700 sections. The first volume (which has reached a seventh edition) is divided into two parts covering :

(I.) Instructions to officers generally in dealing with Treasuries ; and

(II.) Treasury procedure.

The second volume refers to the procedure in the Accounts and Audit offices.

Most Government officers are, as a rule, only concerned with Part I of Volume I., which comprises 131 pages and 299 sections, and the evidence we have taken has been mainly confined to this Part.

41197.

The general code is, we understand, supplemented by Treasury Manuals, or Standing Orders of the Accountant-General, in each Province.

43644,
44873.

165. In its general lines the present organization of the accounts and audit work appears to us entirely satisfactory. An independent and impartial audit, such as now obtains in India, is essential to a well ordered financial system, and there are strong arguments in favour of a centralized system of accounting. Systems of account are not materially influenced by local conditions, and do not affect the relations of Local Governments with their servants or with the general public, nor are questions of local policy involved in the form in which accounts are kept. On the other hand, a uniform system is of the greatest importance for statistics and purposes of comparison, while independence and efficiency of audit is one of the essential conditions for any decentralization of financial powers.

The present organization of accounts and audit work is entirely satisfactory.

C.A.C.,
Art. 75.
Art. 100

166. The accounting rules are laid down with considerable minuteness in the Civil Account Code. At the same time the principle is recognized that minor matters may be dealt with by Local Governments, *e.g.*, they have powers in regard to the nature and limit of contingent charges which may be incurred without previous sanction, or which require such sanction (*a*) by themselves, and (*b*) by controlling officers whom they designate. They can deal with such matters as the sanction necessary for refunds of revenue ; while, as already pointed out, they have large powers in regard to the transfers of money from one budget head to another.

Discretionary powers given to Local Governments by the Civil Account Code.

30725-8,
Vol. VII.,
App. II.,
p. 162.

42350-7.
Vol. IX.,
App. V.,
p. 237.

167. We have had allegations as to the meticulous character of a number of the existing account rules, and the amount of trouble and correspondence they throw on executive officers ; but the specific criticisms generally resolved themselves into complaints as to excessive requirement of vouchers in cases of petty expenditure, the necessity for sending up duplicate and triplicate copies of bills and connected papers, and unnecessary requirement of counter-signature by outside authorities. These are matters which the Local Governments are at present, to some extent, competent to remedy in consultation with the Accountants-General.

Allegations as to the trouble caused to executive officers by the existing code.

41200-2.

Vol. VII.,
App. III.,
p. 170.

168. The Lieutenant-Governor of the United Provinces has suggested that enquiry is desirable as regards the simplification of work in the accounts and audit offices themselves, and a similar view was evidently entertained by some witnesses. Being satisfied with the general lines of the accounts and audit systems, we did not think it incumbent on us to examine their detailed working. The time at our disposal would, moreover, have

The possibility of simplifying work in the Accounts and Audit offices.

been insufficient for such a course. We are, therefore, not prepared to offer an opinion on this matter, but we mention it for the future consideration of the Government of India.

The present Civil Account Code should be replaced by a simpler code.

169. But apart from the internal working of the Accounts offices, we think that the Civil Account Code has become unnecessarily large and unduly minute, and that it might be superseded by a simpler code embodying the rules of procedure necessary from the point of view of Imperial finance, and supplemented by Provincial manuals which should deal with such matters as might reasonably be the subject of local discretion. If a difference of opinion should arise between the Accountant-General and the Local Government, in respect to matters falling within the scope of the Provincial manuals, the former holding (for example) that some change desired by the latter would be prejudicial to efficient accounting and auditing, the case should be referred to the Comptroller-General, and the Local Government should either accept his opinion or make a further reference to the Government of India.

41197-9.
41204-5.
44927,
45229-32.

Schedule of suggestions in respect to certain Articles of the code.

170. In Schedule II of this Volume we have recorded notes on some of the more important specific Articles of the Code to which our attention has been drawn, apart from those which have already been discussed in connexion with the more general restrictions which accompany the Provincial settlements, *e.g.*, the budget and salary rules. But like the previous schedule, this list does not purport to be exhaustive, and we consider that the Civil Account Code should also be revised by a Committee to be appointed by the Government of India.

Audit officers should not have larger discretion in condoning departures from rule, nor should Local Governments have power to set aside audit objections.

171. The head of an Accounts Office may write off, without reference to higher authority, sums, not exceeding Rs. 25 in any one case, which have become irrecoverable, or which, in his judgment, may be passed although not covered by ordinary rule.

Fin. Dept.
Res.
No. 4053A.,
of July,
1906, and
C.A.C.,
Art. 989.

We do not agree with the suggestion that Accounts officers should be given larger discretionary powers of this nature, or that the Local Governments should have power to set aside audit objections. The grant of larger powers to Local Governments and their subordinates in the matter of sanctioning public expenditure will do away with a great number of references and challenges which have now to be made by the Accounts department; but in so far as rules restricting the powers of expenditure remain, it is obviously the part of an Accounts officer to interpret them strictly, and the power to allow condonations and deviations should rest not with him, but with an appropriate executive authority.

17552,
41207-12,
43642-3.

44925-6,
44928-31.

An Accountant-General must retain the power of interpreting financial rules; and be able to require reference to the Government of India where he holds that a Local Government has infringed a rule, or that a discretionary power granted to it is being too widely exercised.

172. Further, an Accountant-General, or similar Accounts officer, must retain the power of interpreting financial rules; and in cases where he holds that a rule as it stands does not permit of the exercise of a power which a Local Government claims under it, the matter must be referred to the Government of India. Moreover, as we have already observed, the exercise by a Local Government of the discretionary powers, now vested in the Government of India, in regard to departure from general rules in particular cases, must be subject to the challenge of the Accountant-General, if he should find reason to believe that such discretionary power is being exercised so liberally as practically to substitute a new rule for the old one.

Vol. X.,
App. Id.,
p. 197.

173. The district treasury is the unit of the financial system in India, and the bulk of the Government receipts and payments are lodged in, or issued from, district treasuries, including in that term not merely the main treasury at the headquarters of each district, but subordinate outlying treasuries which are under the management of a tahsildar or other local revenue officer. The work of the main district treasury, and the supervision of the subordinate treasuries, is in the hands of a special assistant belonging to the Collector's ordinary staff, usually a Deputy Collector or officer of like standing, but the Collector retains a general responsibility for treasury administration. He must verify, at specified intervals, the balances of cash, stamps and other valuables lodged in the district treasury, and inspect the subordinate treasuries in the course of his tours. In general matters of accounting and the management of the cash balances, the district treasury authorities are under the orders of the Accountant-General, who checks and audits the charges incurred within the districts.

Treasury duties
of Collectors.

12255-8,
12313-9,
12809-11,
13676-8,
14143,
20417,
22036,
22799-800,
22896-901,
23657-65,
40113.

43658-68,
18781-2,
20109,
24367,
41192-6.

174. It was suggested by some witnesses, mainly in Burma and Eastern Bengal, that the Collector should be relieved of his present responsibilities in regard to treasury work, so as to give him greater time for other functions more directly connected with the people, and that the management of district treasuries should be in the hands of officers belonging to the Accountant-General's staff. We are not in favour of this proposal, for the reasons given by the Comptroller-General, which are, in brief, that such a change would be expensive, and would provoke more friction with the spending departments in the districts than is the case at present, while the relief to the Collector would be but slight. Complete detachment of the Collector from treasury work would also weaken his authority as a controlling officer in matters relating to expenditure within the district and the local supply of currency.

Undesirable that
Collectors should
be relieved of
their present
treasury respon-
sibilities, but the
instructions in
regard to their
verification of
cash balances
may be modified.

C. A. C.,
Arts. 335-6.

23220.

C. A. C.,
Note 2 to
Art. 336.

We think, however, that the instructions as to the verification of district treasury cash balances by the Collector require some modification to meet his absence on tour. The general rule is that he should make such verification on the first of each month, unless he should be absent from the station, when he may delegate the duty to a subordinate; but in no case can he allow more than two months to elapse without his own verification save with the special sanction of the Local Government. Collectors have sometimes to cut short a tour for the mere purpose of complying with this rule, and we think that an exception which has been allowed for the Bombay Presidency, and which relieves the Collector from personal verification while on tour, provided he performs the duty in person in not less than four months of the year, might be made of general application.

27800-3,
41180-6,
43678-84,
45171-2.

175. We have received criticisms, which seem to us well founded, as to the extent to which rural boards and municipalities have been tied down by the rigid application of accounts rules and procedure based on those of the Civil Account Code. This is a matter primarily for Local Governments, and we think they should take steps to ensure that the accounts rules of local bodies shall be of a simpler character than is necessary in the case of direct Government expenditure.

Account rules
for local bodies
should be of a
simpler character
than is necessary
in the case of
direct Govern-
ment outlay.

The same remark applies to audit requirements in respect of the transactions of local bodies.

176. Similar complaints have been made as to the audit of municipal and district board accounts, which is effected by peripatetic auditors from the Accountant-General's office. The tendency seems to have been to make unduly stringent requirements in regard to such matters as the submission of vouchers for items of petty expenditure. Here, again, the Local Governments are the controlling authorities, the Accountants-General being under their orders in respect of the receipts and expenditure appertaining to local bodies which do not figure in the accounts of the Government of India, and are governed by local Acts and by rules enacted thereunder. In this case, too, we have not enquired in detail into the actual working of the system, but we think that the audit requirements in regard to such bodies should be simpler than those applicable to Government departments. So long, however, as a charge requires specific sanction or evidence of its having been actually incurred, it is clearly the duty of the auditor to bring to notice irregularities, and to require that such charges shall be regularized by competent authority, or by satisfactory evidence of payment.

41154,
41160-70,
41187-91.

177. In so far as the Public Works and Forest Codes of the Government of India embody financial or *quasi*-financial restrictions not covered by the Civil Service Regulations or the Civil Account Code, they will form the subject of subsequent remarks.

Excise administration.

Excise revenue and laws.

178. We submit some remarks on the administrative control of the Imperial Finance Department over Excise.

Excise revenue is derived mainly from liquors produced in India, but it also includes the taxation on opium consumed within the country, and on intoxicating drugs.* Excise receipts are shared between the Local and Supreme Governments, and the administration of this branch of revenue is vested in Provincial Governments, subject to the general control of the Government of India in the Finance Department.

The Provincial Governments have, as already explained, a certain amount of discretion in the levy of excise duties, and there is no single Excise Act applicable to the whole of India. Madras, Bombay and the two Bengals have their own local laws; the other Provinces are governed by the Northern India Excise Act of 1896.

Para. 97.

The Excise Committee of 1905.

179. The systems of excise administration which grew up in the various Provinces differed materially from one another; and in 1905 a Committee consisting of Excise experts from the major Provinces,† was appointed by the Government of India to consider the working of these various systems, and how far they were in accord with the declared policy of Government that, in order to

* The taxation of imported liquors and of exported opium is an Imperial matter, and the receipts from these sources come respectively under the budget heads "Customs" and "Opium."

† With the exception of Burma, where the chief Excise problems are concerned with opium and not with liquors, and the Central Provinces, where the Excise system had lately been under special review in connexion with the report of a Committee appointed by the then Chief Commissioner.

restrict the consumption of liquor, the excise revenue should be as high as it was possible to raise it without driving the people into illicit practices. The recommendations of the Committee were unanimous, and gave rise to a series of Resolutions and orders which were issued by the Government of India in 1906 and 1907, and which dealt with the systems and policy to be adopted in future.

Act XII.
of 1896.

180. As a result of the conclusions thus arrived at, the provisions of the Northern India Excise Act were found unsuitable to present conditions, and it has been determined to replace this enactment by fresh legislation, which is, however, to be carried out in the various Provincial Councils, on a general model proposed by the Excise Committee and approved, subject to some modifications, by the Government of India. The same course has been suggested to the Governments of Bengal and Eastern Bengal and Assam, where the existing Bengal Act has been found unsatisfactory, and was already under revision by the Bengal Government. Considerable amendment will also be required in the Bombay Act.

The fresh excise legislation now required is to be Provincial and not Imperial.

181. The Committee's recommendation had been in the direction of a general Excise law for the whole of India, and in rejecting this the Government of India recorded the following remarks, which we consider it desirable to reproduce:—

Reasons for adoption of this course.

Circ. letter.
No. 4737,
Exc. of
30th July,
1907.

"Excise is a branch of the administration in which uniformity is neither possible nor desirable. Local conditions vary enormously, not only from Province to Province, but also in different parts of a single Province. . . . In one Province *tari* (toddy) is all important; in another the prevailing taste is for country spirit; in a third it is for drugs. . . A general Act would only be possible if its provisions were made wholly general, and all details were left to be supplied by rules. . . . It is manifestly preferable that each Province should have a self-contained law of its own, taking full account of its own local requirements, laying stress on those matters which are of local importance, and passing more lightly over those which are not. Uniformity is desirable in such matters as (1) general policy . . . ; (2) the principal definitions; (3) inter-provincial transactions, such as transport from one Province to another; and (4) the general scale of penalties. In other matters there is room for much diversity. In some Provinces, for example, there is a distinct public demand that local opinion should be ascertained before shops are opened or their locality decided; other Provinces are not ripe for such a step, or at least are less ripe. There is no advantage but quite the reverse in applying a single rule to all alike. Subject to the foregoing remarks, the Government of India wish to leave to Local Governments and Administrations full liberty to make such additions, omissions or alterations in the draft Bill* as may be necessary to meet local requirements. In particular it will be left for them to decide how far arrangements for ascertaining local opinion should, in view of local conditions, be included in the law."

182. This decision renders it unnecessary to consider matters in which the existing Northern India Excise Act is alleged unduly to fetter the action of the Governments of the

* *i.e.*, the general model draft above referred to.

Provinces to which it applies. The new legislation contemplated will give these Governments full opportunity for suggesting such modifications as they may desire.

The present Madras and Bombay Acts contain no statutory restrictions on the powers of the Local Governments, while the only such restriction in the Bengal Act is contained in a section, relating to municipalities and excise licences, which has never yet been acted upon.

Act VII.
Bengal,
of 1878,
sec. 84.

183. We have already recommended that a general condition attached to the Provincial settlements, which debars alterations in the local excise duties in districts bordering on another Province without the sanction of the Government of India, should be altered.

Para. 139.

All questions involving any important change of excise policy or system are, however, essentially matters for the consideration of the Government of India.

Considerations
held to justify
the close control
hitherto exercised
by the
Government of
India over excise
policy in the
Provinces.

184. The rather close administrative scrutiny hitherto exercised by the Government of India over the excise policy of the Local Governments was, we understand, dictated by the following considerations :—

(i.) Excise administration is subject to constant criticism both in India and in England. Thus, in 1889, the House of Commons passed a resolution unfavourable to the then excise administration, and an answer had to be prepared at great length by the Government of India.

Fin.
Dept.,
Pro. A.,
Sep. Rev.,
March,
1890, Nos
256-348.

(ii.) The Government of India have more than once pledged themselves not to regard the increase of revenue from excise as an object to be sought *per se*, and they had to ascertain that their policy was not misunderstood or misapplied by local authorities.

(iii.) As the Excise Committee brought to notice, each Local Government has hitherto proceeded largely on its own lines in the development of its excise administration, without sufficient knowledge of systems which had failed or succeeded elsewhere, or of the effect which its actions might have upon adjoining Provinces. The increase of inter-provincial communication renders it more than ever desirable to obtain co-ordination in the general lines of excise policy.

Excise
Com-
mittee's
Report,
para. 297.

Appointment of
an Imperial
Inspector-
General of Excise
and Salt.

Accordingly, an Imperial Inspector-General of Excise has lately been appointed ; and he is also to be Inspector-General in regard to the various Salt departments administered by the maritime Provinces. The salt and excise establishments have already been combined in Madras and Sind, and are likely to be similarly conjoined in Bombay proper and in Bengal.

His functions.

185. The functions of the Inspector-General were stated, in a letter to the Provincial Governments announcing his appointment, to be as follows :—

F.D. letter,
No. 6599,
Exc.,
of 28th Oct.,
1907.

(a.) To keep the Government of India informed on matters of general administration relating to Excise and Salt.

(b.) To furnish Local Governments with advice and information.

(c.) To bring the experience of one Province to bear upon the problems of another, so as to secure such co-ordination as may be possible of the systems of the different Provinces.

“In the discharge of the above duties, (it was said) the Inspector-General will tour freely all over India, and

familiarize himself with the local conditions, the administrative methods and the special problems of the various Provinces. He will exercise no authority of any sort over Provincial Excise and Salt departments, and will not call for any returns or reports from them. He will, however, correspond and confer informally with the heads of these departments, and with Local Governments, on matters regarding excise and salt, in order that he may be in the most favourable position to offer informed advice to the Governor-General in Council, who is ultimately responsible for the effective observance of the policy of Government in such matters.

"In their report (paragraph 297) the Excise Committee represented the advantages of appointing an Imperial officer with a general knowledge of the different excise systems in India who would be made available for investigation, consultation and advice. The Government of India have fully accepted this view. They do not consider that excise is a branch of administration in which uniformity is either possible or desirable; on the contrary, they are convinced that it must always belong essentially to the domain of the Provincial Governments. At the same time it is a difficult and highly technical subject; it is now one of the most important branches of revenue; and its administration is subject to constant attacks and criticism. There is every reason to hope that the Inspector-General will, by his experience and friendly counsels, facilitate the reforms on which the different Provinces are at present engaged, and the Governor-General in Council has full confidence that his appointment will be of the greatest assistance both to the Government of India and to the various Local Governments and Administrations."

Chap. VIII.

Vol. VII.,
App. II.,
p. 164.]

186. The general recommendations made in our chapter on Imperial Inspectors-General will apply also to the Inspector-General of Excise. As regards the other matters noticed above, it appears to us that the Government of India were acting within their normal functions in appointing the Excise Committee of 1905; but now that orders, laying down future policy, have been issued on the report of that body, and after settlement of any points on which the Provincial Governments may have to represent local difficulties which stand in the way of carrying out such orders, detailed control by the Government of India over Provincial Excise administration ought, in our opinion, to be very greatly diminished.

Detailed control by the Government of India over excise administration should be materially diminished.

187. The receipts from opium used for internal consumption in British India also fall under the head of Excise, and the regulation of the internal opium traffic is under the immediate control of the Local Governments, though these act under an Imperial law, the Indian Opium Act of 1878.

Control by the Government of India over internal opium traffic.

The administrative control of the Government of India, apart from references required under the financial rules, and specific matters arising out of Provincial Excise Reports, is here ordinarily limited to points of general policy, such as the method of opium supply and questions relating to poppy cultivation. Burma, however, has been subjected to closer control, since there is there a special system—which is at present on its trial and which it is found very difficult to bring to a successful issue—of forbidding the supply of opium to

13962-4.

Burmans, other than persons registered in Lower Burma as having been opium-smokers prior to 1893, and—ancillary to this—a special system of retail vend. The Burma Government send annual reports on the progress of this system, and these are submitted to the Secretary of State.

S. of Ss'.
Des.,
Nos. 108-9,
of 31st
July, 1903.

Desirability of
amendment of
certain sections
of the Opium
Act.

188. Under section 5 of the Opium Act, 1878, the rules framed by each Local Government in regard to such matters as the possession, import and export, transport, and sale of opium, which practically regulate the opium traffic within a Province, have to receive the previous sanction of the Governor-General in Council. So also do rules under section 13 in respect of the disposal of confiscated articles and payment of rewards to informers, and rules relating to opium warehouses (section 8). We agree with the Financial Secretary to the Government of India that the general control of the Supreme Government might be substituted for specific sanction in respect to such rules.

6896-8.
17565-6
22382-6

44874.

Civilians
destined for
financial work in
the principal
Provinces should
undergo
training in the
Imperial
Financial
Secretariat.

189. In concluding this chapter, we recommend that Indian Civilians destined for the Financial Secretariats of the principal Provinces should undergo some training in the Imperial Financial Secretariat. Such training would materially assist these officers in their work in the Provinces, and would tend to reduce friction, by making them better acquainted with the circumstances which lead the Government of India occasionally to reject or modify proposals made by the Local Governments. Such a course of training has already been adopted in respect of the Legislative Department.

45336.

CHAPTER IV.

PUBLIC WORKS.

Organization of
the Imperial and
Provincial
Public Works
Departments.

190. The Government of India, and each of the major Provinces, have a civil Public Works Department, dealing with matters relating to irrigation, buildings and roads.* With the exception of main lines of communication, which are usually a direct provincial charge, the financial responsibility for ordinary road work has, however, been generally transferred to rural boards, whose functions will be dealt with in Part III.

191. The Government of India Public Works Department, whose Secretariat officers are drawn from the ranks of the Department itself, is under the Member of Council in charge of the Revenue and Agriculture portfolio. In Madras and Bombay the Public Works Department is usually under the Governor: elsewhere it is always, like other Secretariat Departments, under the Head of the Province.

Vol. X.,
App. Ic,
p. 192.
8,
Vol. VIII.,
App. I.,
p. 222.

Chief Engineers.

192. At the head of the Public Works staff in each Province are Chief Engineers, who are also Secretaries for Public Works matters to the Local Governments.† In Madras, Bombay, Bengal, the United Provinces and

* Railways are a separate Imperial branch of administration, which the Government of India control through the Railway Board and the Department of Commerce and Industry.

† 6926, Vol. III., App. I., p. 174; Vol. IV., App. I., p. 198; Vol. V., App. I., p. 203; Vol. VI., App. I., p. 130-1; Vol. VII., App. I., p. 159; Vol. VIII., App. I., p. 222; Vol. IX., App. IV., p. 236.

Vol. X.,
App. Ic,
p. 192.

Burma there are two Chief Engineers, one for irrigation and the other for buildings and roads; while in the Punjab, where irrigation has been specially developed, there are now two Chief Engineers for this branch and one for buildings and roads. In Eastern Bengal and Assam, and in the Central Provinces, there is only one Chief Engineer. The division of functions which exists in most Provinces as between the Chief Engineers, extends also to the district staff in the United Provinces and the Punjab. Elsewhere the general practice is to use the same officers for irrigation, buildings and roads.

Imperial
Gazetteer,
Vol. IV.,
pp. 318-9.

193. Each Province is divided into Public Works divisions, comprising single civil districts, or portions or groups of districts, as the case may be; and each division is in charge of an Executive Engineer, who is immediately responsible for the construction, up-keep and improvement of all works within his charge.

Superintending,
Executive and
Assistant
Engineers.

Executive Engineers have under them Assistant Engineers who are in training for higher functions, and a subordinate staff, the principal members of which are styled subordinate engineers, supervisors, and overseers. These assistants may hold subordinate charge either of a portion of the division or of particular works.

Five or six divisions are grouped into a "circle" in charge of a Superintending Engineer. All important estimates are passed on to him by Executive Engineers for scrutiny, and the inspection of the works and projects in his circle is his primary duty.

194. The Chief, Superintending, Executive and Assistant Engineers form the superior staff of the Department. The majority of them are civil engineers trained and recruited in England; but the staff also includes a proportion of Royal Engineer officers, and a large number of engineers recruited in India. These last are now classed as 'Provincial' engineers, while the others constitute an 'Imperial' service. There are also a considerable number of temporary and non-pensionable engineers, employed (outside railways) chiefly on irrigation works in the Punjab.

The 'Imperial'
and 'Provincial'
Public Works
services.

Ibid.,
p. 320.

195. The 'Provincial' engineers are natives of India (including in this term domiciled Europeans and Eurasians) and are recruited from the Indian engineering colleges, by the grant of a limited number of guaranteed appointments to the most distinguished students of each year, or by promotion from the upper subordinate ranks. This service was organized on its present footing in 1892, in accordance with the recommendation of the Public Service Commission; and its members perform the same duties, and can rise to the same positions, as the officers of the 'Imperial' Service, but draw a lower rate of pay in most grades.

Ibid.,
321.

The 'Subordinate' Public Works service is recruited in India from the local engineering colleges.* It contains a sprinkling of British soldiers who have undergone an engineering course at Roorkee, while the rest are natives of India in the wide sense above referred to, but with a large predominance of the purely Indian element. It is divided into 'upper subordinates,' consisting of subordinate engineers, supervisors and overseers, with pay

The 'Sub-
ordinate' service.

P.W.D.
Code, Arts.
14-5.

* There are four engineering colleges—at Roorkee in the United Provinces, Sibpur (Calcutta), Madras, and Poona; also engineering schools at Rangoon, Patna, and elsewhere.

ranging from Rs. 60 to Rs. 500 a month, and 'lower subordinates,' who are sub-overseers on a pay of Rs. 30 to Rs. 70.

First appointment of 'Imperial' and 'Provincial' officers, etc.

196. Members of the 'Imperial' branch of the Public Works Department are appointed by the Secretary of State, and members of the 'Provincial' branch by the Government of India. On arrival in India (in the case of the former), or on appointment (in the case of the latter), they are posted to the various Provinces. Officers posted to the minor Administrations form a single *cadre*, and all but short officiating promotions therein are made by the Government of India.* In the other Provinces Executive and Assistant Engineers are borne on separate lists, and promotions are made by the Local Government. But, except in Madras and Bombay, Chief and Superintending Engineers are on a single list for all India, and their posting and promotion are regulated by the Central Government.

P.W.D. Code, Arts, 149-51. *Ibid.*, Art. 75.

Ibid., Arts 46 & 74. 44184.

The Public Works Accounts branch.

197. The Public Works Accounts branch is under the direct control of the Government of India Public Works Department. Its superior staff, which comprises Examiners and Deputy and Assistant Examiners, is recruited partly by direct appointment in England; and partly by appointment in India—(a) on the result of a competitive examination; (b) by promotion from the subordinate ranks; (c) by the transfer, in exceptional cases, of officers from the engineering establishment. The Examiner of Public Works Accounts in each Province occupies a position somewhat similar to that of the Civil Accountant-General, while at the head of the branch is an Accountant-General, whose functions are in a measure analogous to those of the Comptroller and Auditor-General of the Civil Accounts Department: he is likewise a Deputy Secretary, for accounts matters, in the Imperial Public Works Secretariat. The Comptroller-General has also some control over the Public Works Accounts.

Vol. X., App. Ic, p. 193.

P.W.D. Code, Art. 53.

Ibid., Arts 339-41 & 344.

Para. 161.

Functions of the Government of India in public works matters, and their general control over Local Governments.

198. The Government of India are thus primarily responsible for accounting and auditing, as also for the allocation of funds for irrigation and other public works projects which are defrayed from current Imperial revenues or borrowed monies; but the actual construction and maintenance of roads, buildings, and irrigation works is carried out by the Provincial Governments, subject to varying degrees of control by the Central authority. This control is mainly exercised by means of general financial or *quasi*-financial restrictions, involving, in certain cases, the scrutiny of plans and estimates and the sanction of contracts; and is facilitated, in the case of important irrigation projects, by the inspections and reports of the Inspector-General of Irrigation.

Further detailed control.

199. The control of the Central Government does not, however, stop here. The general organization of the Provincial departments is prescribed by the Government of India. The pay of the different grades of officers, the general conditions of their service, and their spheres of action are laid down by the same authority, while, as already pointed out, the most important members of the Public Works staff are, in most Provinces, appointed by the Government of India.

* This *cadre* has hitherto included, for the present purposes, the major Provinces of Eastern Bengal and Assam and the Central Provinces, but we understand that those Governments have now been authorized to promote their own Executive and Assistant Engineers. 44184.

While, therefore, the Government of India exercise a general supervision and control over the expenditure entrusted to Provincial Governments, they maintain a direct and detailed check over the organization of the Public Works Department, and over matters connected with its *personnel*.

200. In considering what further delegations can expediently be made to Provincial Governments we have borne in mind the various aspects of the control of the Central Government, as exercised in respect, not only of general financial and technical questions and over accounts, but also in a variety of specific matters.

201. At the outset, however, we would observe that the Public Works Department of the Government of India has been subjected to considerable criticism, and that special emphasis has been laid by important witnesses on the unnecessarily detailed character of its control. The Chief Commissioner of the Central Provinces says, "Among the particular Departments of the Government of India which appear to be too rigid in limiting the discretion of the Head of the Province, I consider that the Public Works Department is the worst offender ; they interfere in details to an extent which is often irritating." The Lieutenant-Governor of Burma, again, observes that "the Public Works Department affords very large scope for decentralization. The system is exceedingly elaborate, and simplification and devolution seem to be clearly indicated."

Necessity for decentralization in public works administration.

Vol. VI.,
App. II.,
p. 133.

Vol. III.,
App. II.,
p. 180.

We consider such criticisms to be in a large measure justified, and we think that the time has arrived for a substantial measure of decentralization.

202. This devolution is, however, only possible owing to the altered circumstances of the present day, and the existing system was well adapted to meet the conditions originally obtaining. It is, in fact, largely as a result of the increased efficiency attained through centralization, and by the recruitment of an able civil engineering staff through Cooper's Hill and the local engineering colleges, that a generous measure of delegation can be now recommended.

The circumstances which justified the present degree of centralization no longer apply.

Imperial
Gazetteer,
Vol. III.,
pp. 404-6.

Until Lord Dalhousie replaced the old military boards, which had previously managed public works, by civil Public Works departments in the Provinces and under the Supreme Government—and, indeed, for some time after their abolition—the administration of civil public works throughout India was far from satisfactory. When such works were of small account, and insignificant sums were spent on them, it was inevitable that the small Provincial staffs should often lack the technical and administrative qualities necessary for high efficiency, and in such circumstances close supervision and control by the Government of India was naturally advisable.

But it can no longer be said that the Provincial establishments are organized on too humble a scale to possess the necessary elements for efficient management. In all the larger Provinces, public works outlay is now on a scale that requires and receives the attention of a highly trained and well-equipped staff. We think, therefore, that the control of the Government of India is now much less required to secure efficiency and economy.

Further, when the present system originated, the Provincial Governments had practically no independent financial powers, and they had, until very recently, only five year leases of their revenues. Now, however, the system

of *quasi*-permanent settlements has placed the Governments of the major Provinces in a position to carry out comprehensive public works programmes from their own resources.

203. The Secretary to the Public Works Department of the Government of India appears to recognize the altered conditions, and to support the view that the time has arrived for a substantial devolution of powers to Provincial Governments. We learn from him, for example, that shortly after we were appointed, the Government of India placed some important proposals for decentralization within the Provinces before the Local Governments.

44477-8.
44482-3.
44486.

General financial and technical control.

204. Apart from the general financial rules and restrictions as to budget provision, salaries, and other matters connected with establishments referred to in Chapter III., the following special conditions apply to civil works expenditure.

The Government of India must distribute money for irrigation projects financed from loans, or from the Famine Insurance Grant.

(i) In so far as major irrigation works are financed from loans for productive undertakings, or are constructed, as protective works against famine, from what is known as the Famine Insurance Grant, the selection of such undertakings, and the distribution of money for them, are properly vested in the Government of India, though their construction and up-keep are left to the agency of the Provincial Governments.

Vol. X.,
App. Ic.
p. 193.

The Inspector-General of Irrigation.

205. A separate Inspector-General of Irrigation was appointed in 1906, for a period of three years at the outset, mainly in order to assist the Government of India in dealing with irrigation projects of the above description. This office was originally brought into being in 1867, when the policy of developing irrigation works by borrowed money was first set on foot, but its functions became subsequently merged in those of the Public Works Secretary to the Government of India. The impetus given to expenditure on large irrigation projects by the report of the Irrigation Commission of 1901 led to the creation of the present Inspector-Generalship.

Imperial
Gazetteer,
Vol. IV.
p. 311.

His functions.

This officer is required to spend the cold weather on tour, inspecting large irrigation projects under consideration, and conferring with Local Governments on the subject. He is also expected to discuss with them the possible development of waterways. During the hot weather and the rains he is employed in criticizing the designs and estimates for irrigation schemes sent up to the Government of India, and in advising on the professional, revenue and financial aspects of such proposals.

Vol. X.,
App. Ic,
p. 193.

The utility of this appointment has been generally recognized.

8240.
11484.
27486.
35884.

Financial restrictions on Indian Governments in respect to works executed from current revenues.

206. (ii) In respect to irrigation works, roads and buildings, constructed out of ordinary Provincial revenue,* the Local Governments have generally a free hand in respect to works costing not more than 10 lakhs, or 12½ lakhs inclusive of establishment charges, etc.; but when the cost exceeds this sum, the sanction of the Government of India, and also of the Secretary of State, is necessary.

P.W.D.
Code
Arts. 1935
& 1964.

Ibid.,
Art. 1929.

* Irrigation works thus constructed come under the technical accounts head of "Minor Works and Navigation" (Public Works Department Code, Art. 1968).

11490-6.
11692.
Vol. III.,
App. II.,
p. 181.
27617-9.
28797-800.
35043.
44455-9.
44478.

It has been suggested that the existing limits, which are of old date, ought to be materially raised in view of the fall in the exchange value of the rupee from 2s. to 1s. 4d., which affects the cost of all articles required from Europe or America, and of the rise in the cost of local labour. We think these considerations sound, and we suggest that the limit of the Local Governments' power of independent sanction, which should apply also to the Government of India in respect to Imperial works, should be raised to 16 lakhs for works proper, or 20 lakhs including establishment charges, etc.†

Proposal to raise the existing limit.

44686-96.

207. (iii) When a scheme requires financial sanction, it is necessary that the plans and estimates should be sent up along with it; but apart from this, the submission of such estimates to the Consulting Architect of the Government of India is at present required in respect of buildings costing more than Rs. 50,000, proposed to be undertaken by a Local Government which has no Architect of its own. The object is to get special expert advice in respect to such works, with a view to economy and the improvement of architectural standards, but the present limit is complained of as unduly narrow.

Local Governments need not refer to the consulting Architect to the Government of India in respect to buildings for which the financial sanction of that Government is not necessary; but in these and other matters they should voluntarily consult the Imperial public works experts in cases of difficulty.

11503-7.
Vol. III.,
App. II.,
p. 181.
27563-8.
28791-6.

We think it unnecessary to prescribe a rigid money criterion, which must cover many buildings of a commonplace character in regard to which it is unnecessary for the Local Governments to obtain outside advice. It should be left to them to apply to the Consulting Architect to the Government of India in cases in which they may consider his advice desirable. Similarly, too, in the case of other works for which the financial sanction of the Government of India is not necessary, Local Governments should be encouraged voluntarily to consult the Imperial Public Works experts, in cases of doubt or difficulty, as regards plans and estimates in which an outside opinion may seem desirable.

P.W.D.
Code,
Arts. 649 &
1925.

208. (iv.) As regards Public Works expenditure which falls upon Imperial revenues, including, in the major Provinces, that connected with Imperial buildings carried out by Provincial agency, any outlay which is at all considerable (usually in excess of Rs. 20,000) must be first approved administratively by the Government of India. Construction estimates, including establishment charges, etc., can then be professionally passed by the Local Governments up to 2½ lakhs in the case of Madras and Bombay, up to Rs. 62,500 in the Lieutenant-Governor Provinces, and up to Rs. 25,000 in the Central Provinces and the minor administrations.

All major Provinces should have the same powers as Madras and Bombay in respect of the passing of construction estimates for Imperial works.

44478.
44667-78.
44715-6.
11490-4.
11692.
27390.
28788-9.
Vol. VIII.,
App. II.,
p. 226.

We agree with the Public Works Secretary to the Government of India that the Lieutenant-Governor Provinces should have the same powers in regard to professional sanction as the two Presidency Governments, since their Public Works establishments now stand on the same footing. For the Central Provinces, Mr. Jacob has suggested a lower limit, viz., Rs. 150,000. But since the principal Public Works officer here is now a Chief Engineer, as in the other major Provinces, we think that it might be placed on the same footing as these, as it already is with regard to the power of sanction of Provincial works.

† In the event of larger financial powers being given to the Provincial Legislatures, as is now proposed by the Secretary of State, Mr. Hitchens would do away with this money limit altogether.

And the powers of the Chief Commissioners of the Frontier Provinces and Baluchistan might be somewhat enhanced

In the Frontier Province and Baluchistan, civil public works are at present in charge of the local military works establishments, and the Commanding Royal Engineer is also Public Works Secretary to the local administration, in which capacity he must necessarily deal, on behalf of the Chief Commissioner, with the professional sanction to estimates. We think that the Chief Commissioner's powers as regards Imperial Civil estimates should be not less than those which his technical adviser possesses in respect of military works. It appears that at present they are somewhat smaller.

Vol. IX.,
App. I.,
p. 216.
38113.

38693,
38695,
44805.

The powers of the Provincial Governments in regard to tenders or contracts should be enlarged.

209. (v.) Provincial Governments may not accept tenders, or pass contracts, for the execution of works the estimates of which are beyond their powers of professional sanction. We agree with the Public Works Secretary to the Government of India that Local Governments should have full powers in these respects, so long as the estimate sanctioned for the work by competent authority is not exceeded.

P.W.D.
Code,
Art. 757,
11606-12,
27390,
44480.

As regards acceptance of tenders and contracts by subordinate engineering authorities, whose powers are now specifically limited, we recommend that a Provincial Government should have full power of delegation, subject to the general principles that the powers of officers to whom such delegation is made shall not exceed their powers of dealing with estimates professionally; that the contract does not involve indefinite legal liabilities, in regard to which the law officers of Government should be consulted; and that great caution should be shown in regard to any delegation of power (such as has been proposed by the Government of Burma) to make a departure from the ordinary rule that tenders should be publicly called for, and the contract given to the lowest satisfactory bidder.

P.W.D.
Code,
Art. 757.

Vol. III.,
App. II.,
p. 181.

Limited powers of Superintending and Executive Engineers in respect to professional sanction of new works.

210. (vi.) Within the local budget provision available, Superintending Engineers already have full powers in regard to passing repair estimates for their circles; and Executive Engineers can be given such powers within the annual maintenance estimates for their charges. In regard to new works, however, the powers of professional sanction possessed by these officers are very limited. Superintending Engineers are normally entitled to pass estimates for such works up to Rs. 500, but this limit may be extended to Rs. 10,000 by the Local Government, while the similar powers of Executive Engineers are Rs. 200 normally and Rs. 500 if so empowered. It appears that the discretion given to Local Governments to expand the normal powers of these officers has in some Provinces been very sparingly exercised, and there have been complaints, which we consider well founded, as to the unnecessarily rigid limits imposed.*

G. of I.
Cir.
to Local
Govts. No.
1352 E.,
P. W. of
5th Nov.,
1907.

P.W.D.
Code,
Arts. 286 &
321-3.

Ibid. Arts.
283 & 321.

8261-2.
15038-41,
28737.

Local Governments should have full discretion to delegate such powers.

211. In a letter addressed to the Local Governments on the 5th November, 1907, the Government of India have already suggested the grant of largely enhanced powers to these officers, and have indicated that in their opinion the limit of the Executive Engineer's power to sanction new works estimates might be raised to Rs. 2,500, and that of the Superintending Engineer to a lakh or more. These proposals appear to have been generally well received.

G. of I.
letter
above cited,
P.W.D.
Code,
Art. 1932.

44483,

* 6944, 8329-31, 11528-31, 11536, 11549-50 11568, 11692, Vol. III., App. II., p. 181, 15005, 21307, 21315, Vol. V., App. III., p. 206, 27459-62, 27506-13, 27569, 28939-43, 28952-4.

But we would go further, and would allow Provincial Governments full discretion in delegating powers of professional sanction to their subordinate officers. They should, we think, bear in mind that the position of a Superintending Engineer ought to be that of a local 'chief' engineer for most engineering matters within his circle, and that the function of the Chief Engineer of the Province should be to deal with the estimates of really important works, and to satisfy himself by local inspection that the engineering establishments under his control are working economically and efficiently.

44482. 212. (vii.) Provincial Governments are under special restriction in regard to works connected with the personal amenities of the Head of a Province. If the expenditure on a Government House, outside ordinary repairs, exceeds Rs. 15,000 in any one year, the Government of India's sanction is required; it is also necessary for construction expenditure in excess of Rs. 30,000 on a "circuit-house", on the ground that when this limit is exceeded, the house must be intended to receive the Head of a Province when on tour. The restriction with regard to Government Houses was, it may be noted, imposed at the suggestion of the then Lieutenant-Governor of Bengal in 1877.
- 6958-64,
11629-35. We agree with the witnesses who object to these restrictions as unnecessarily minute. As regards Council Governments, we accept the proposal that the Local Government should have the same powers in regard to the buildings in question as it has in respect to ordinary official buildings. It should be left to take the final responsibility for alleged unnecessary expenditure, whereas at present it can shelter itself from public criticism behind the sanction of the Government of India, which it is usually difficult for that Government to refuse. The case of other Provinces is different. In a Council Government the Head of the administration has to obtain the assent of one or more colleagues to such expenditure, and the same is the case in the Government of India with reference to outlay on Viceregal residences; but in the non-Council Provinces there is no such check, and this fact places the Head of the Province in a difficult and invidious position when it becomes a question of sanctioning expenditure connected with his own personal convenience. It seems to us, therefore, that a Lieutenant-Governor (or Chief Commissioner) should get the sanction of the Government of India for considerable special expenditure on Government or circuit houses, but that the limit of his own power of sanction might be raised to Rs. 50,000 a year in respect to any one building.
44482. 44706-10.

Council Governments should be relieved from special restrictions in regard to Government and circuit houses, and the powers of other Governments should be enhanced.

- P.W.D.,
Code,
Arts.
914-9. 213. (viii.) Government officials generally find their own residential accommodation, though they are occasionally given special house allowances in particularly expensive places. The Government has, however, to provide its officers with houses where private enterprise fails to supply the demand, or where special circumstances necessitate an officer's living in immediate proximity to his work. In such cases the Government assesses the rents, as far as possible, so as to avoid loss, the general principle being that it expects a rent which will yield a return of $3\frac{1}{2}$ per cent. on the capital outlay in connexion with the house and site, and provide for the normal cost of maintenance. On the other hand, Government servants are protected by a condition which

Principles regulating the outlay, and assessment of rent, on houses provided for Government officials; and existing restrictions on Local Governments in respect thereto.

prevents the levying of more than 10 per cent. of an officer's salary in the shape of rent, and the usual rent limit is taken at 8 per cent. The construction of quarters for officials is on the increase, owing to the growing difficulty of obtaining private accommodation, and it has been held necessary to lay down restrictions upon the construction or purchase of such quarters by Local Governments at undue loss. The special sanction of the Government of India has now to be obtained when the cost of a house and site is such that the interest on capital expenditure and the up-keep charges will exceed 8 per cent. of the average salary of the occupant, unless the total cost is within Rs. 5,000 in the case of a Provincial, and Rs. 2,500 in the case of an Imperial, building.

This restriction and some of the subsidiary rules in connexion therewith have been objected to in various quarters, and it is clear that the rules cause much correspondence. In the single Province of Bombay there were over a hundred references on such questions in the space of five years. Some of them might, however, be obviated by greater economy in construction, in consultation with the Provincial or Imperial Consulting Architect, or by a system of grouping (apparently now adopted in Burma) under which houses of the same description are treated and assessed *en bloc*, so as to cover any specially large expenditure necessitated by local circumstances on one or more of them.

These principles are sound; but Provincial Governments should be able to depart from them in special cases where they are financially responsible.

214. We consider that the general principles upon which rents are at present assessed are sound, both in respect of the financial interests of Government and of its officers; but that, in cases where it is necessary to make some departure from them, discretion should vest in the Provincial Governments where the cost falls, wholly or in part, upon their revenues. They should be able, that is, in special circumstances, to build more expensive houses than the general rule contemplates, to exceed, if necessary, the limit of 10 per cent. of salary now imposed as a maximum rent charge and, in exceptional cases to charge a rent which does not yield the prescribed return on the cost of the building and site.* We consider this preferable to the suggestion of the Public Works Secretary to the Government of India to raise the limit of rent chargeable to 12 per cent. of salary, and to give Local Governments full power in respect to the construction of houses the rent of which would fall within this limit.

The powers thus allowed to Local Governments should also include full authority in respect to additions and improvements, and to the revaluation of buildings and reassessment of rents where circumstances warrant this course. At present such matters have, in large measure, to receive the special sanction of the Government of India or to be reported to them.

Where the cost would fall wholly upon the Government of India, the power to exempt must ordinarily remain with that Government.

215. In the case of houses for officials constructed through the agency of the Provincial Governments, but chargeable to the Government of India, the power to make exemptions from the present rules must ordinarily continue to rest with that Government, but the limit of capital cost within which the Local Governments have

6965-74,
11484,
11509-17,
11623-8,
15005,
15014,
21393-5,
27613-5,
28731,
28862-6,
29032-6,
35043,
35120-4,
229 & 267,
38708-12,
44517-31,
44697-705.

Vol. VI.,
App. II.,
p. 133.
Vol. III.,
App. II.,
p. 181.
Vol. VIII.,
App. III.,
pp. 227.

44481.

P.W.D.
Code, Art.
919,I(g)(h)

35531.

Vol. VIII.,
App. II.,
p. 229.

* Sir F. Lely does not think that a Local Government should be competent to charge an officer of an 'Imperial' service rent in excess of 10 per cent. of his salary (the recognised standard of rent in household economy), since this would practically involve a net reduction in his pay.

discretion might well be raised from Rs. 2,500 to Rs. 5,000.

34981.

216. We do not agree with a suggestion made in Bombay, that the capital and revenue accounts in connexion with Government buildings, now furnished by the Provincial Governments to the Government of India, should be done away with. Under the position now suggested, these returns will be of increased value, as enabling the Government of India to see whether the general principles on which rent should be assessed are being substantially adhered to, and to intervene if such a step seems necessary.

The accounts now furnished by Local Governments in connexion with Government buildings should be maintained.

P.W.D.
Code,
Art. 847.
44783-7.

217. (ix.) The construction and repair of petty buildings belonging to departments of a Provincial Government outside the Public Works Department may be carried out by officers of those departments, on contract or otherwise, without the intervention of the Department of Public Works up to a limit of Rs. 2,500 in any one case. If a work is estimated to exceed this cost its execution must, when possible, be entrusted to the Public Works Department. The Public Works Secretary to the Government of India was not prepared to raise the Rs. 2,500 limit, on the ground that this would tend to loss of efficiency and economy; but we think the matter is one in which a Provincial Government should be able to exercise full discretion.

Local Governments should have full discretion to allow departmental construction and repair of petty buildings.

Control of staff.

44181.

218. Provincial Governments outside Madras and Bombay have not power to appoint their own Chief and Superintending Engineers. We were told, however, by the Public Works Secretary to the Government of India that, in practice, the recommendations of the Local Governments in regard to the filling up of Superintending Engineerhips are generally accepted, and that they would be departed from only if there were a considerably senior Executive Engineer in another Province whose promotion had been retarded through no fault of his own. But in promoting to Chief Engineerhips, the claims of the *cadre* as a whole are more carefully examined by the Government of India.

Provincial Governments, outside Madras and Bombay, cannot appoint their own Chief or Superintending Engineers.

Vol. III., p. 163.
App. II., Vol. VI.,
p. 180. App. II.,
Vol. VII., p. 133.
App. II.,

11591-6,
15054-7.,
27492-4,
28779-80,
41978 85.

44484.
44507-8.

The Governments of Burma and the United Provinces desire larger powers in this respect, while the Chief Commissioner of the Central Provinces objects to the present system, as tending to make his Province a dumping ground for officers whose time of retirement is at hand or who are merely awaiting transfer to a larger sphere. The Chief Engineers in the Provinces subject to this system were generally opposed to change; but the Public Works Secretary to the Government of India saw no strong objection to the appointment of Superintending Engineers by the Local Governments, though he thought that there ought to be a single list of Chief Engineers for all Provinces including Madras and Bombay.

219. The arguments in favour of the present procedure are that it equalizes promotions throughout the various Provinces, and enables superior officers to acquire a wider experience than they would have if these appointments were localized.

Arguments for and against maintenance of this system.

On the other hand, it may be urged that the Provincial Public Works staffs are large enough to secure continuous

promotion and to provide adequately for the filling of the higher posts; that frequent transfers are undesirable; that officers should be kept as far as possible within the same Province; and that Local Governments are the best judges of their own requirements.

The Governments of all major Provinces should have the same powers as Madras and Bombay.

220. We think that these latter arguments are very cogent, and we cannot agree with Mr. Jacob that a Chief or Superintending Engineer has very little concern with the customs and language of the people whom he is called upon to serve. We hold that he ought to have knowledge of these matters, as also of the revenue law and practice of the Province, and such knowledge can only be obtained by long service within it.

As regards possible inequalities of promotion, we notice that the engineering *cadres* of the United Provinces and the Punjab already exceed those of Madras and Bombay, while the Burma *cadre* is equal to that of Madras, and that of Bengal does not fall very largely below it.* The *cadres* of the Central Provinces and Eastern Bengal and Assam are smaller; but in the Central Provinces irrigation works are likely to develop considerably in the immediate future, while there is evidence that the staff in other Provinces, including Eastern Bengal, is undermanned and will have to be increased when circumstances permit. We consider, therefore, that the Governments of the major Provinces should have the power of appointing their Chief and Superintending Engineers which is already possessed by Madras and Bombay. In the event of a suitable incumbent not being available locally, it would of course be open to, and desirable for, a Local Government to apply for an officer from another Province.

11481,
11692,
21345.

Subject to certain conditions, appointments to the 'Provincial' Public Works service should be made by the Local Governments.

221. Appointments to the 'Provincial' Public Works service are made by the Government of India. As stated in paragraph 128 that Government should be entitled to prescribe general principles as regards eligibility; but subject to these, and to the proviso that the number of vacancies hitherto assigned to the various engineering colleges shall not be decreased, we think that the filling up of such appointments should rest with the Provincial Governments.

11692,
Vol. III.,
App. II.,
p. 181,
15009-10,
27435,
27599.

Present restrictions on Local Governments in regard to the 'Subordinate' Public Works staff.

222. The upper and lower 'Subordinate' officers have hitherto, like the superior officers of the department, been on uniform rates of pay for the different grades, the general pay conditions being tempered by local allowances for specially expensive tracts, as in Burma. Under the general financial rule hitherto enforced, the Provincial Governments cannot alter the pay of grades without reference to the Government of India, while in respect of *cadres* paid for from Imperial funds, they are under the further restrictions described in paragraph 144. Moreover, the maximum average pay of the whole class of sub-overseers (the lower 'Subordinate' service) must not exceed Rs. 50 a month.

P.W.D.
Code,
Art. 14,
P.W.D.
Code,
App. 19,
Ibid.
Art. 37.

The Madras and Bombay Governments have had a free hand in the actual selection of upper subordinate officers, but those of other Provinces were under restrictions which have been made the subject of some complaint. These, however, have lately been removed,

44485,
44543.

11481,
Vol. III.,
App. II.,
p. 181,
27390.

* The numbers of Chief, Superintending, Executive, and Assistant Engineers now are—Madras 92, Bombay 101, United Provinces 107, Punjab 163, Burma 92, Bengal 70, Eastern Bengal and Assam 28, Central Provinces 42.

44622-3. subject to the condition that the Provinces which obtain men from the engineering college at Roorkee (chiefly the United Provinces, the Punjab, and the Central Provinces) shall not fill up overseers' posts until the few Roorkee men who qualify for direct appointment as overseers have been provided for. We understand, however, from Mr. Jacob, that these appointments might be distributed amongst the Provinces concerned, leaving it with them to arrange with the college direct, and we think it desirable that this should be done.

Suggestion for giving greater facilities to certain Local Governments in regard to men appointed from Roorkee.

Vol. X.,
App. Va,
p. 220.

P.W.D.
Code,
Art. 37.

223. As regards grades, salaries and the abolition of appointments in the 'Subordinate' grades, Mr. Jacob was prepared to allow Provincial Governments to increase the strength of their establishments provided the extra expenditure involved did not exceed Rs. 25,000 per annum, but not to alter grade distribution or rates of pay. We think, however, that the ordinary financial rules, with which we have already dealt in Chapter III., should suffice, and that there is no need for imposing any special restrictions in regard to Public Works establishments which do not apply to Government services generally.

In regard to Public Works establishments, Local Governments should be under no restrictions which do not apply to Government services generally.

Audit and Accounts.

Para. 165.

224. As already stated, we are in favour of the accounting and audit work in regard to Government monies, whether Imperial or Provincial, being in the hands of the Government of India; and we have no observations to make on the system under which work of this character connected with public works is consolidated under a special Imperial accounts agency, beyond stating that, in our opinion, this agency should, except perhaps as regards railway accounting where the work is of a specially technical description, be placed under the Finance Department of the Government of India, which already controls the accounts work in connexion with the Army and with Post Offices.*

With the possible exception of railways, the Public Works Accounts branch should be transferred to the Finance Department of the Government of India.

P.W.D.
Code,
Arts. 54,
94-6,
& 389.

Nor should Local Governments be concerned, as they now are to a certain extent, with matters relating to the appointment, promotion, and leave of Public Works 'accountants,' a clerical staff for which they are not financially responsible. The officers of the subordinate accounts establishment might ordinarily be appointed and promoted by the local Examiner, and officers of higher rank by the Accountant-General in the Public Works Department, or by the Government of India, according to the character of the appointment.

Local Governments should cease to be concerned with the appointment, promotion, and leave of Public Works accountants.

Ibid.
Art. 93.

44644-50,
44656-9.

225. The Government of India at present require periodical reports from Local Governments as to the conduct and ability of the superior Accounts officers. These reports, which are largely drawn up by the Chief Engineers of the Provinces, are naturally a material factor in the future advancement of the officers concerned. Since the Examiners, as auditors, are independent of the Chief Engineers and Local Governments, and may even be compelled to criticize their actions, we think that this system is unsatisfactory, and we recommend that in future such reports be no longer required. The Examiners should submit reports on the officers who work under

Nor should they submit reports on the conduct and ability of the superior Public Works officers.

* Executive postal work is under the Department of Commerce and Industry.

them, and the Accountant-General would have sufficient knowledge in regard to the Examiners themselves.*

226. We make the above recommendations in order to secure greater independence of audit for the transactions of a department which is responsible for a very large outlay of public money.

The system of Public Works audit might perhaps be simplified.

We think, however, that the actual system of Public Works audit, which has been complained of by some officers as unduly rigid, especially in regard to such matters as vouchers and returns, might perhaps be simplified, though as in the cognate case of the Civil Accounts Department we are not prepared to express any definite opinion on the subject.

15084-5,
28785-6,
28820-3,
28855-8,
34977-8i.
Para. 168.

Public Works Code.

Character and scope of the Public Works Code.

227. The Public Works Department Code, in its latest edition (the ninth), is comprised in three volumes. Volume I. (420 pages), arranged in 12 chapters and 1392 articles, deals with the organization of the department and the duties of officers; personal matters affecting civil and military officers, *e.g.*, leave, discipline and allowances; office arrangements; designs, estimates and contracts; the execution of works; public buildings; and accounts. Volume II. (188 pages), divided into 19 chapters and 1971 articles, is mainly concerned with audit, budget procedure and reports, but also contains provisions regarding the classification of works, and powers of sanction in respect thereto. Volume III. (297 pages) contains 30 appendices, which are collections of rules on different matters, ranging from rewards for oriental languages to instructions for photo-zincographic reproductions, and from the care and use of cemeteries and churches to the supply of European stores for India.

Under Article 2 of Volume I., no general rulings of other departments are applicable to the Public Works Department except in so far as they are contained in the Civil Service Regulations. In some instances, however, (*e.g.*, Article 1207) relevant articles of the Civil Account Code are quoted *in extenso*, while in others a Civil Account Code Article is reproduced under a different number in the Public Works Code.

cf. C.A.C.,
Art. 278A,
and
P.W.D.
Code,
Art. 132.

228. The code deals, in short, with all matters which concern Public Works officers and the Governments under which they serve, in regard to executive and accounts work; and a number of its articles have already been referred to above. In regard to the code as a whole, we have received complaints from some of the principal Public Works officers in the Provinces as to the unnecessary stringency and complication of a number of its rules, and the Public Works Secretary to the Government of India admits that a thorough revision of it would be desirable, though he said that his department could not at present spare the staff which would be required to carry this out.

15015-21,
28781,
28922.

44487,
44788-90.

It was suggested by a Chief Engineer in the United Provinces that there should hereafter be three

28731.
28859-60.

* Sir F. Lely dissents from this paragraph, and the Chairman considers that no adequate reason appears in the evidence for altering a system which the Public Works Department regards as satisfactory, and as to the efficiency of which the Finance Department raises no question. The Accountant-General sees but little of the duties of Examiners, and can have no greater knowledge of their character and ability than the superior officers in the Public Works Department.

codes, one for Madras, one for Bombay, and one for the rest of India.

229. It is obvious that rules must be laid down by the Government of India in matters where uniformity is required, and it seems to us desirable that such rules should be collected in an accessible form, and classified on intelligible principles. We are, therefore, in favour of the maintenance of a single general code, but this should be of a much simpler character than that now existing. The present code contains matter which we consider to be out of place in such a compilation, *e.g.*, rules on matters which arise only in certain Provinces, as in regard to opium buildings; and rulings which should be entirely matters of executive instruction, *e.g.*, regarding office establishments, correspondence, the training of Assistant Engineers, non-employment of upper subordinates in clerical work, and so on. Moreover, many of the articles are drawn up in a form which appears unnecessarily complicated and involved.

A general code of this character is desirable, but the present code should be materially simplified.

44732-4.

Arts.
868-86.

Arts.
848-53.

Arts.
577-94,
627-41,
330-3, and
335.

We think that the idea of making the code a general official *vade mecum* for engineer and accounts officers throughout India should be abandoned; and that it should, as in the case of the Civil Account Code, be revised by a Committee, which should confine its provisions to rulings necessary for general application in the interests of Imperial finance and control. All matters in which such uniformity is not necessary should be excluded, as their inclusion only leads to undesirable rigidity and increases the difficulty of modification. In so far as they cannot be sufficiently dealt with in ordinary executive instructions, these should be embodied in separate Provincial manuals. As instances of such matters, we may specify provisions relating to the duties of the various classes of officers; their financial powers, in so far as it is desirable to give Local Governments full discretion in varying these; and everything connected with the entertainment, discipline and duties of subordinate establishments. Further, when it is necessary that the Public Works Code should embody provisions of the Civil Service Regulations or Civil Account Code, these should be quoted separately under the original numbers of the articles in the codes from which they are taken.

CHAPTER V.

REVENUE AND AGRICULTURE. CONTROL OVER PROVINCIAL GOVERNMENTS IN MATTERS RELATING TO LAND REVENUE.

Vol. X.,
App. Ib,
p. 188.

230. The Revenue and Agriculture Department of the Government of India was first constituted as a separate Department in 1871, and, after temporary abolition in 1879, was re-constituted in 1881 in pursuance of the recommendations of the Famine Commission of 1878-80. Up to 1905, though possessing a separate Secretary, it was under the charge of the Home Member, but in connexion with the re-arrangement of portfolios which took place in that year, consequent on the creation of a Department of Commerce and Industry, it passed to a separate Member of Council, who was also entrusted with the care of the Civil Public Works Department.

The Revenue and Agriculture Department.

Vol. X.,
App. Ib,
p. 189.

231. Of the branches of administration with which the Department of Revenue and Agriculture is principally concerned, two, viz., Land Surveys and Meteorology, are

Principal branches of administration with which it deals.

almost exclusively Imperial, and we have no recommendations to make in respect thereto. The rest, namely, Land Revenue and connected subjects, Forests, Agriculture and Veterinary, are mainly administered by the Local Governments under the control of the Government of India, and are dealt with in this, and in the following, chapter.

Subjects
connected with
Land Revenue.

232. The various groups of subjects coming under, or closely connected with, the general head of *Land Revenue* may be classified as concerned with—

- (i.) Revenue settlements ;
- (ii.) Collection of land revenue ;
- (iii.) Rent and revenue legislation ;
- (iv.) Disposal of land which is the property of Government, including mining concessions ;
- (v.) Relief of agricultural indebtedness ; and
- (vi.) Famine relief.

Vol. X.,
App. B.,
p. 190.

Differences
between
Provinces in land
revenue matters.

233. The most important branch of administration in every Province is that connected with the assessment and collection of land revenue, and with the numerous subsidiary questions arising in regard to land in a country whose main industry is agriculture, and in which the State has always claimed a portion of the produce of the soil. But in these matters the circumstances of the various Provinces are widely different. We do not propose to describe these in detail, but for a clear understanding of our recommendations it is necessary to indicate briefly certain essential distinctions between typical systems of land tenure.

Systems of
"permanent"
and "temporary"
settlement.

In the two Bengals, and in a portion of Madras and the United Provinces, there is a system of "permanent settlement," under which the State has commuted its share of the produce to a fixed sum payable in perpetuity, while elsewhere the system is one of "temporary settlement," under which the State demands are periodically re-assessed after the expiration of a term of years.

Zemindari and
raiyatwari
systems.

234. There is another distinction, between *zemindari* and *raiyatwari* systems, which lies mainly in the method of assessment, and in the recognition by law of a tenant class in the one case, and not in the other.*

Under the *zemindari*, or landlord, system, the State demand is assessed on the village or estate, which may be owned by a single proprietor, or by a proprietary body of co-sharers jointly responsible for payment of the revenue. The demand is a definite sum payable either in perpetuity (where the "permanent settlement" prevails), or for a fixed term of years, during which the whole of any increased profits due to extension of cultivation, enhancement of rents, &c., is enjoyed by the individual landlord or the proprietary body. Under the *raiyatwari*, or peasant proprietary, system, the assessment is on

* The larger Provinces may be roughly classified as follows :—
Zemindari, Bengal and Eastern Bengal, Madras (about one-third) United Provinces, Punjab (proprietary cultivating communities) and the Central Provinces proper ; *Raiyatwari*, Madras (two-thirds), Bombay, Burma, Assam, and Berar. In the Punjab and the United Provinces, however, the present tendency is for co-sharers to divide their responsibilities and become directly responsible to Government for their separate shares.

each field as demarcated by the cadastral survey. It takes the form of revenue rates for different classes of land, which are settled for a term of years ; and as the occupant may surrender any portion of his holding, or obtain an unoccupied field, the total sum payable by him as revenue may vary from year to year.

In the *zemindari* system, the basis of the revenue demand is the rent realized by the landlord from his tenants, while in *raiyyatwari* areas, this factor is largely absent, and the assessment rests on a valuation of the yield of the various classes of soil and other considerations.

235. The character and incidence of land tenures differ again, not only from Province to Province, but in different parts of the same Province, according to local circumstances and traditions, and the methods of the various Native Governments to whose responsibilities we succeeded. Consequently each Province has its own land revenue system, based on a local Land Revenue Code, or specific Acts dealing with land-revenue matters, such legislative provisions being supplemented by standing orders issued by Boards of Revenue, Financial Commissioners or, where these do not exist, by the Provincial Government itself. The control of the Government of India is, in the main, limited to the laying down of certain general lines of policy, accompanied in most Provinces by specific restrictions in regard to particular matters, the more important of which will be discussed below.

General control of the Government of India in land revenue matters.

SETTLEMENTS.

236. In the temporarily settled tracts the most important questions relating to the land are those coming within the scope of the periodical "settlements" of land revenue, which fix, for each district, or other area forming the subject of a separate settlement, the amount of the assessment which the Government will levy on every holding for a period extending generally to 20 or 30 years.*

The character of revenue settlements in temporarily settled tracts.

A settlement may include (a) a survey and demarcation of boundaries ; (b) an enquiry into, and a record of, the rights of various parties interested in the land ; and (c) a revision of assessment—or any one of these operations. During the past twenty-five years measures have been steadily pursued with the object of shortening and simplifying settlement procedure, by the elimination of processes (a) and (b) when a revision of settlements is undertaken. With this object, every Province is provided with a Land Records department for keeping the village maps and records up to date, and preserving the survey boundary marks. Moreover, the complexity of assessment work has been materially reduced—in *zemindari* areas—by a change from estimated assets during the currency of the settlement to actual rental at its commencement, as the basis of assessment, and—in *raiyyatwari* tracts—by the acceptance of previous soil classifications unless patently faulty.

*. In the two Bengals the only large temporarily settled areas lie in Orissa, Chittagong, Chota Nagpur and the Darjeeling Terai. But throughout these Provinces there are scattered individual estates, or groups of estates, not under permanent settlement, the assessment levied on which is liable to periodic revision.

Settlement
officers and
Settlement
Commissioners.

The Government
of India fitly lay
down general
principles in
regard to
settlements.

They also
intervene, on
occasion, in
particular
Provinces, where
the land revenue
system is held to
be defective.

Otherwise
Madras and
Bombay have
practically a free
hand in
settlement and
cognate matters,
but the other
major Provinces
are subject to
restrictions in
regard to:—
(a) Assessment
instructions.
(b) Inception of
settlements.

237. Settlement operations of any importance are now everywhere carried out by Indian Civilians, or persons of like status, who are placed on special duty for that purpose; and in most Provinces there is a separate Settlement Commissioner who deals with questions raised in the Settlement officer's reports and proposals.

238. The Government of India, with the concurrence of the Secretary of State, have from time to time laid down general principles in regard to such questions as the duration of the settlements, matters which shall be taken into account in fixing the assessments, and the limit of these, *e.g.*, that the Government demand shall not usually exceed one-half of the net assets which the landholder draws from his holding. These are all matters which have such political importance, as affecting the general well-being of the agricultural population, and also the financial stability of the country, that they are the legitimate subject of control by the Central Government.

239. The Government of India have again, on occasion, intervened in particular Provinces where they thought that the land revenue system was defective. In Bombay, for example, such intervention has of late years led to the adoption of more liberal methods for suspension and remission of revenue in bad seasons, and the establishment of a system of record-of-rights in the land. We have had it from witnesses whose opinion is entitled to much weight, that these changes were generally beneficial, nor has the legitimacy of the Government of India's action in this respect been challenged in the memorandum submitted to us by the Government of Bombay.

In 1872 the Madras Government objected to the intervention of the Government of India in certain settlement proceedings, on the strength of a letter of 1856 from the Supreme Government, which had left to the Governor in Council, subject to the orders of the Court of Directors the final disposal of various questions then being discussed in connexion with a reform of the Madras settlement system. It was, however, ruled by the Government of India, with the approval of the Secretary of State, that such orders did not affect the statutory powers of control vested in the Supreme Government by the Charter Act of 1833.

240. Apart from such general or occasional action by the Government of India, the Governments of Madras and Bombay have practically a free hand in settlement and cognate matters, but the other major Provinces are subject to more detailed control, in the following respects.

241. *Assessment instructions.*—The general principles of assessment, laid down in the "assessment instructions" of these Provinces, are subject to the approval of the Government of India.

Inception of settlements.—No settlement can be undertaken without the previous sanction of the Government of India, before whom a carefully prepared estimate of financial results must be placed. Instructions to this effect were first issued in 1881, the intention being partly to obtain information of financial importance, but chiefly to prevent expenditure and harassment of the people in cases in which there was no substantial reason for a new settlement. The sanction of the Government of India to the inception of settlements is also required by statutory provision in the Punjab, the Central Provinces and Assam.

Vol. VII.
App. II.,
pp. 163-4.
32131-48.
33273-5.
33489.
33491-4.
35928-9.
44053.

R. and A.
Pros.
Mar. 1875.
Nos. 52-64.

3 & 4, Will.
IV. cap. 85.
sec. 65.
Para. 44.

Act XVII. Land
(Punjab), Rev. Reg.
of 1877, I. Assam
sec. 49; of 1886.
Act XVIII. sec. 18.
(C.P.),
of 1881.
sec. 28;

44049.
Act III.
U. P. of
1901, sec.
94 (1);
Act XVII.
(Punjab)
of 1887,
sec. 53 (1).
44049.

242. *Confirmation of settlements.*—(i.) The Government of the United Provinces and the Punjab are empowered by law to confirm settlements; but under the Punjab assessment instructions, if the reassessment of a tahsil falls short of the original forecast by more than 15 per cent., the sanction of the Government of India has to be obtained unless the deficiency is covered by a surplus in other tahsils concomitantly assessed.

(c) Confirmation
of settlements.

Act XVIII.
(C.P.)
of 1881,
secs. 53 &
56.

(ii.) The law requires settlements in the Central Provinces to be confirmed by the Government of India; and, under executive instructions, a report has to be submitted to that Government for each tahsil, containing full particulars of the proposed settlement conditions. Should there subsequently be reason to suppose that the financial results will differ by more than 10 per cent. from those sanctioned on the original report, the deviation must be reported and explained. A modification of these orders, which would give the Chief Commissioner greater power to approve of assessment proposals, was under consideration when we took evidence.

44049.

(iii.) Under the Burma assessment instructions, the Local Government's proposals as to revenue rates have to receive the Government of India's sanction. They are submitted in the form of a draft resolution on the Settlement officer's report.

R. and A.
Pros. Oct.
1881, Nos.
1-5, and
Nov. 1887,
No. 36.

(iv.) In Bengal and Eastern Bengal, under orders issued by the Government of India in 1881, settlements require the previous sanction of that Government, before whom a carefully prepared estimate of financial results must first be placed. It was, however, decided in 1887 that these orders should not apply to the petty settlements annually conducted by the Board of Revenue and Collectors without special reference to the Local Government.

44049.
Reg. I. of
1886.

(v.) Section 34 (a) of the Assam Land and Revenue Regulation requires the sanction of the Government of India to settlements, and though this section no longer applies in the Assam Valley, the Local Government has been requested to continue to act under it in that area, pending amendment of the Regulation.

R. and A.
Pros. Dec.
1901, Nos.
11-12.

243. *Settlement calendars.*—The Government of India obtain annually from all Local Governments a 'calendar' of land revenue settlements. This return exhibits the term of the current district settlements, the dates on which they will expire, and the amount of the revenue demand. In the case of settlements the term of which has expired, or is within two years of expiry, information is given as to the measures (if any) taken towards revision. The Government of India are thus in a position to check any delay in the revision of expired settlements.

Settlement
calendars and
their character.

Under the revenue laws, an assessment of which the term has expired remains current until a fresh settlement is made; but in practice such extensions must be regularized by the approval of the authority whose sanction would be necessary for revision of the settlement, *viz.*, the Local Government in Madras and Bombay, and the Government of India elsewhere. Extensions of a time-expired settlement are not infrequently granted in special circumstances, such, for instance, as the recent occurrence of famine.

"Summary"
settlements.

244. Outside regular settlements of districts or portions of districts, and during their currency, small tracts, or individual villages or estates may come under assessment, or revision of assessment, for various reasons. These special, or "summary," settlements, as well as the revision of rents in escheated and other properties held by the Government as an ordinary landlord, are dealt with by Local Governments or subordinate revenue authorities (according to their importance) without reference to the Government of India.

The powers of
most Local
Governments in
respect to land
revenue
settlements
have undergone
considerable
limitation since
1880.

245. It will be seen from the facts quoted above that, since 1880, there has been considerable limitation of the powers of most Local Governments in respect to land revenue settlements.

The Government of Burma now asks for powers to commence and confirm settlements without reference to the Government of India; and we have had suggestions in the Central Provinces and the Punjab as to the desirability of giving larger powers to Local Governments. The Revenue Secretary to the Government of India admits that no material inconvenience has resulted from the power allowed to the Governments of Madras and Bombay in these matters, and is disposed to give the other Provinces a much freer hand than they at present possess, though not quite such full powers as the Presidency Governments enjoy.

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13689,
13702-5,
24961-5,
39251,
44049-50,
44121-4,
44181-98,
44232-9 f.

All the major
Provinces might
now receive the
same free hand
as Madras and
Bombay already
possess.

We consider that all the major Provinces might now be placed on the same footing as Madras and Bombay, and that it will suffice if their Settlement proceedings continue to be submitted to the Government of India for information, so that that Government may still be able to intervene, as they have done in time past, when they see reason to suppose that a particular district settlement is not in accordance with the general methods which they desire to see observed.* This was, in fact, the principle laid down by the Government of India themselves, in a despatch of 12th March, 1875, to the Secretary of State, by whom it was accepted. "We consider," this despatch ran, "that while it is necessary that the approval of the Government of India should be obtained before any substantial alterations in the principle of the assessment of the land revenue is introduced in any part of British India, it is not desirable that the Government of India should undertake the function of dealing with the details of the particular settlements carried out in accordance with the principles which have been established, and it will very rarely occur that it will be necessary to interpose to prevent the action of the Local Government with regard to such details."

These observations have now far greater force. The major Provinces are at present all largely interested (generally to the extent of one-half) in the land revenue receipts, and are financially liable for the whole of the expenditure incurred in land revenue administration; and in 1902 the Government of India were able to issue a Resolution which contained "an authoritative exposition of the principles on which the land revenue administration in India has been based in the past, and by

R. and A.
Res. of
16th Jan.,
1902.

* Mr. Dutt would allow relaxation of the control of the Government of India over land-revenue settlements only in the event of the Provincial Legislative Councils being permitted to discuss the settlement proposals prior to their confirmation. Sir F. Lely would like to see such power given to Legislative Councils, but he would not make the proposals in the text merely contingent upon this.

which it should be guided in the future." Moreover, settlements on a scientific basis have now been generally completed, and those to be made hereafter will be, in the main, merely of a revisory character.

246. The settlement calendars mentioned in paragraph 243 should, however, be retained, for the information of the Government of India, and to permit their intervention if they should consider that resettlements are being unduly delayed.

Settlement calendars should be retained.

44429. 247. Our proposals for relaxation of control by the Government of India over settlement operations do not include the surveys and records-of-rights made under Chapter 10 of the Bengal Tenancy Act of 1885. Under section 101 of that Act, the previous sanction of the Governor General in Council is ordinarily required to an order directing the making of a survey and the preparation of a record-of-rights. The Revenue Secretary to the Government of India, who is himself an experienced Bengal officer, states that any proposal to relax the control of the Government of India in this direction would probably rouse strong feeling among the *zemindars* of the two Bengals. Further, the cost of the survey and record-of-rights operations now contemplated in those Provinces is estimated to exceed $3\frac{1}{2}$ crores of rupees, which will be gradually advanced by the Government of India, who will themselves bear a substantial portion of the outlay. The Secretary of State has directed that operations of this character shall not be commenced on any large scale until the Government of India have been informed of the proposals and have accepted them.

Necessity for continuing present control by the Government of India over surveys and record-of-rights under the Bengal Tenancy Act.

44049. 248. *Duration of settlements.*—Thirty years, a period corresponding roughly with a generation, is the normal period of settlement in Madras and in Bombay proper, and in 1895 the Secretary of State decided that the same period should be adopted in the United Provinces. As regards the other Provinces—which are economically less developed, and in which circumstances may occasionally undergo rapid change owing to extension of irrigational facilities, or the occupation of waste lands—it was laid down that 30 years for some districts, and 20 years in most, should be the ordinary term for settlements in the Punjab, and that a 30 years term should not be applied without the sanction of the Government of India. Twenty years was also to be the ordinary term in the Central Provinces, while in Burma, Assam and Sind the terms were to be still shorter.* In Assam, however, the period has now been extended to 20 years for occupied lands, and the Government of Burma was recently asked to consider whether the term of settlement in that Province could not also be extended.

Duration of settlements.

39251. The Punjab Government has suggested to us an enhancement of its powers in this respect, and its Chief Secretary argues that it should be able to sanction 30 year settlements.

249. Here, again, it seems to us that, in the major Provinces, Provincial Governments might have power to increase the normal settlement period up to a maximum of 30 years, or to take a less period than that normally fixed for the Province in districts in which exceptional circumstances justify this course, subject to observance of the following principles which were laid down by the

The Governments of all major Provinces should have power to increase the normal settlement period up to 30 years, and, subject to certain conditions, to prescribe a less

period than the normal for particular districts.

Secretary of State in 1905. "In backward tracts, and under exceptional circumstances, shorter terms may be fixed; and such circumstances and conditions may also justify an abbreviation, in the case of an individual district or portion of a district, of the normal term . . . But it will not be sufficient, for purposes of such justification, merely to show that it is inexpedient to impose at present the full amount of enhancement which a consideration of existing assets would warrant: it will be necessary to go further, and to show also that the present condition of the tract is such, and the development that may be reasonably anticipated so rapid, that at the end of the normal term, if not abbreviated, it will probably be found impossible to secure to Government a reasonably full share of the assets as they may then be found to stand."*

Des.
No. 117,
of 24th
Oct., 1905.

Limitations in regard to enhancement of assessments at fresh settlement.

250. In Bombay, the amount by which assessments may be enhanced at a new settlement is limited to a fixed percentage over the old revenue in regard to (a) tahsils, or groups of villages, (b) individual villages and (c) individual holdings. In other Provinces there are no such specific limitations; but where the increase in the case of an individual land-holder exceeds a certain amount, its application is ordinarily extended over a term of years, and this system applies in Bombay also.

Bombay
G.O.,
No. 3541,
of 4th May,
1885.

251. The Government of India have now under consideration the possibility of laying down definite rules limiting the amount of increase in assessment which may be imposed at any settlement, and we think that this would be entirely within their functions. The disposal of this matter ought not, however, to delay the grant to Local Governments of a freer hand in regard to Settlement procedure generally.

44050.

44123-4.

The general principles of assessment should be embodied in Provincial legislation.

252. We consider that the general principles of assessment, such, for instance, as the proportion of the net profits on the land which the Government shall be entitled to take, and the period of settlements, should be embodied in Provincial legislation instead of being left to executive order, as is now the case outside Bombay.

Subject to any general principles which the Government of India may prescribe, Local Governments should have discretion in the levy of water rates.

253. Where settlements of land revenue are based on special irrigational facilities, their confirmation is subject to the rules applicable to ordinary land revenue settlements: thus settlements in Sind are confirmed by the Government of Bombay without reference to the Government of India. In most Provinces, however, rates for the use of canal water are levied independently of the land revenue. In Madras, Bombay, Bengal and Burma the Local Governments are empowered to fix such rates without reference to the Government of India.† Under the Northern India Canals and Drainage Act, which applies to the United Provinces, the Punjab and the Central Provinces, rules regulating such charges require the previous sanction of the Governor-General in Council. In the Central Provinces there are at present no irrigation canals; in the United Provinces the irrigation revenue has now been almost wholly provincialized; while in the Punjab it is shared between the Provincial and the Central Governments. The Revenue Secretary to the Government of India

44050.

Act VIII.
of 1873,
sec. 75 (4)

44129-31.

* Mr. Dutt would require the sanction of the Government of India to a settlement for less than the normal Provincial period.

† In Madras, however, the usual system is to consolidate water charges with the ordinary assessment, and this system applies also in parts of Bombay and Burma.

justifies the present control of his Government over water rates by this circumstance in the latter Province, but the same division of receipts exists in Bombay and Burma. The levy of water rates seems to us to be a matter to be left to the Local Governments, subject to any general principles, which the Government of India may from time to time prescribe.

254. Rules in connexion with the creation and remuneration of settlement appointments were promulgated by the Government of India in 1895-6, after reference to the Secretary of State. Their effect is as follows :—

R. and A.
Pros. Jan.,
1896, Nos.
14-9.

Rules in
connexion with
the creation and
remuneration of
settlement
appointments.

As to pay.

(i.) The remuneration of settlement appointments is fixed by definite rules, which allow, within fixed limits, a special addition to the ordinary salary of the officers holding them. No reference to the Government of India or the Secretary of State is required, save when the emoluments of an officer exceed Rs. 2,000 a month.

As to time.

(ii) The Supreme Government, and the Governments of Madras and Bombay, can sanction all settlement appointments without restriction, subject only to a half-yearly report to the Secretary of State.

C. S. R.
Art. 78 (a).

(iii) Other Provincial Governments can do the like only in respect of officers whose emoluments do not exceed Rs. 250 a month, or who are employed on settlements of which the cost is chargeable to private parties. Otherwise their power of appointment is limited to six months. The Government of India have to be referred to in respect of longer periods, as also for any extension of a settlement appointment beyond the term originally sanctioned.

Ibid.
Art. 78 (b).

Vol. III.,
App. II.,
p. 177.
Vol. V.,
App. IV.,
p. 214.
26539-41.
44050.
44125-8.

255. The Governments of Burma and Eastern Bengal and Assam ask for larger latitude in regard to the sanction of settlement appointments, and the same view has been put before us in the Central Provinces, while the Revenue Secretary to the Government of India states that he also would welcome an extension of the powers of Provincial Governments.

In these respects
the Governments
of all the major
Provinces should
possess the
powers already
granted to
Madras and
Bombay.

Even allowing for the larger powers in respect to the creation of temporary appointments which these Governments will obtain under our financial proposals, rules of the above character appear to us to be unduly restrictive. With the large interest which the principal Local Governments now have in the land revenue, the economical conduct of settlement operations is of even greater importance to them than to the Government of India, and the power which the latter have obtained from the Secretary of State of sanctioning settlement appointments outside the ordinary rules, might now be delegated to the Governments of all the major Provinces, instead of only to Madras and Bombay. They would remain bound by the Rs. 2,000 a month limit of pay referred to above. The Secretary of State's sanction would be needed to this delegation ; and we further suggest that a half-yearly return of settlement appointments, now furnished to him, should be discontinued.

44093-5.
44128.

COLLECTION OF LAND REVENUE.

256. On the 25th March, 1905, the Government of India, with the approval of the Secretary of State, issued a

The Government
of India
Resolution of
1905, on the
subject of

suspensions and remissions of land revenue in the case of calamities.

general Resolution laying down the conditions upon which suspensions or remissions of the ordinary land revenue demand might be allowed in the case of wide-spread calamity such as general failure of crops, or with reference to local or isolated calamities such as those arising from hail-storms or floods. The object was to simplify the procedure, and to make more liberal provision for the grant of relief of this description in the event of considerable loss of crops. So far, the Resolution was of a distinctly salutary character, and appears to have been generally accepted as such; but complaint has been made in some quarters that the detailed rules which had to be framed for each Province, in order to carry out the general instructions of the Supreme Government, were required to be submitted to the latter authority. It seems to us that this was unnecessary.

Vol. VII.,
App. III.,
p. 168.
39251.

Instructions by the Government of India as to the assessment of improvements, etc.

257. The Government of India have also issued instructions as to the assessment of landholders' improvements, the reduction of assessments when an improvement ceases to be of use or a holding has become deteriorated, and the suspension or remission of cesses on the land revenue which are credited to local boards.

R. and A.
Res. of
24th May,
and 21st
Aug., 1906.

Kists.

258. Subject to such general instructions, the Local Governments have a free hand to suspend and remit land revenue for temporary or exceptional causes, and to fix the instalments in which the land revenue demand shall be paid (*kists*), but where the shifting of a *kist* date materially affects the periods at which land revenues come in, the Government of India have to be informed.

In land revenue and in other matters, rules made under a local Act should not require the previous sanction of the Government of India.

259. Rules under the Lower Burma Land and Revenue Act require to be sanctioned by the Governor General in Council, whereas in Upper Burma similar rules are only subject to the Governor-General's control. In the latter sub-province, however, rules relating to process serving establishments require the sanction of the Government of India. The same sanction is necessary in Assam, and in the Central Provinces, to rules framed under local land revenue laws.

Act II.
(Burma)
of 1876,
sec. 60.
Vol. III.,
App. II.,
p. 178.

Reg. III.,
Upper
Burma, of
1889,
sec. 49.
Reg. I.,
(Assam), of
1886,
sec. 157 (3)
Act
XVIII.
(C. P.), of
1881,
sec. 162.

Speaking generally, we think that, in this and in other matters, rules made in accordance with an Act of local application should be merely subject to the general control of the Government of India.

RENT AND REVENUE LEGISLATION.

Undesirable to grant larger powers to the Bengal Government under sec. 112 of the Bengal Tenancy Act.

260. Proposals for legislation affecting the relations between landlords and tenants, or the occupancy of land, have to be carefully examined and reviewed in the Revenue Secretariat of the Government of India, but are rarely initiated there.

Vol. X.,
App. Ib.
p. 190.

We agree with the Revenue Secretary in rejecting a proposal of the Bengal Government to transfer to itself the powers vested in the Government of India by section 112 of the Bengal Tenancy Act. That section was amended in 1907, with the object of giving the Government fuller powers to settle rents as between landlord and tenant in cases where these had been improperly enhanced; and to withdraw the control of the Government of India, which was specifically inserted in the amending legislation, so soon after such legislation was effected, would be undesirable.

44050.

ALIENATION OF GOVERNMENT LANDS AND OF RIGHTS
APPERTAINING THERETO.

21 & 22,
Vict. cap.
106.

261. By sections 39-41 of the Government of India Act of 1858, all lands and property in the possession of the East India Company became vested in the Crown, the Secretary of State in Council was empowered to sell and dispose of property so held, and expenditure from the revenues of India, both there and elsewhere, was declared to be subject to his control.

Parliamentary
legislation in
respect to Crown
lands in India.

22 & 23,
Vict. cap.
41.

Subsequently, by section 1 of the Government of India Act of 1859, the Governor General in Council, and the Local Governments, were, subject to such provisions or restrictions as the Secretary of State in Council might from time to time prescribe, "empowered to sell and dispose of all real and personal estate whatsoever in India for the time being vested in Her Majesty."

Des.
No. 21,
Leg., of
9th July,
1862.

262. In 1862 the Secretary of State directed the Government of India not to "initiate any grants involving loss of revenue, or hold out expectations of such grants being made, without obtaining the previous sanction of Her Majesty's Government."

Necessity for
control over the
alienation of
Government
interests in land
by the Indian
Governments.

The practice of thus specially referring grants of land to the Secretary of State has, however, long ceased, and save in cases of exceptional importance, these are now communicated to him only through the medium of the printed proceedings of the Government of India. But the principle formulated by the Secretary of State (in the same despatch) that concessions which involve surrender of the Government land revenue, or other interest in land, should be subject to restriction in like manner with the grant of pensions or other direct pecuniary outlay, has always been maintained. That there should be restrictions of this character is only legitimate, having regard to the intimate connexion of the State, in India, with the land, and the fact that a surrender of State rights may often be equivalent to a large pecuniary grant, while the effect of such concessions is obscured by the fact that they do not pass regularly through the public accounts, and are much more difficult to withdraw than money allowances.

44045.

263. The existing restrictions are, however, very complicated. Separate, and not altogether consistent, rules have been laid down, from time to time, upon such matters as concessions, grants and leases by the Indian Governments for industrial enterprises; the sale or grant of land for non-agricultural purposes; concessions having for their object colonization or the reclamation of waste lands; the alienation or redemption of the Government land revenue; partial or entire remission of the land revenue demand, and the assignment of land revenue to private individuals or local bodies.

But the existing
restrictions are
unduly compli-
cated, and the
policy of the
Secretary of State
and the Govern-
ment of India has
not always been
consistent.

Further, the policy of the Secretary of State and the Government of India in regard to measures which would have the effect of sacrificing the future interests of Government in land has not always been consistent. Thus, in 1862, the Secretary of State advocated the extension to other Provinces of the permanent settlement prevailing in Bengal, and though this measure was never actually adopted, the idea was not formally relinquished till 1883. In 1858-61, again, the Government of India and the Secretary of State were in favour of a policy permitting the redemption in perpetuity of the existing

S. of S. S. of S.
Des. No. 14, Des. of
of 9th July, 31st Dec.,
1862. 1858.

S. of S. G. of I. Res.
Des. No. 3269,
No. 24, of of 17th Oct.
22nd Mar., 1861.
1883.

land revenue demand on occupied lands, and the grant of waste lands free of all future land-revenue charges ; but the scope of these orders as regards redemption was restricted, in 1862, to the case of lands required for dwelling houses, factories, gardens, plantations, and other similar purposes. In 1872 sales of waste land, revenue-free in perpetuity, were forbidden without the previous sanction of the Government of India, except in the case of small plots not exceeding 10 acres in extent ; and in 1897 the limited discretion hitherto allowed to Local Governments in these respects was, subject to certain minor exceptions, withdrawn altogether.*

S. of S.
Des. No. 14,
of 9th July,
1862.

R. and A.
Pros.,
Aug. 1872,
Nos. 97-
102.

R. and A.
Pros.,
Oct. 1897,
Nos. 1-6.

"Proprietary"
and "revenue"
rights of Govern-
ment in vacant
Crown land.

264. For a clear understanding of the present position it is necessary to discriminate between two separate interests which the Government has in vacant Crown lands. The first, which may be styled the "proprietary right," relates to the value which such land would have if held by a private individual, subject to the payment of Government land revenue. The second, which may be termed the "revenue right," is measured by the land-revenue which would accrue were the land in private occupancy for agricultural purposes.

Local Govern-
ments have
usually a free
hand in the grant
of land for culti-
vation : an
undesirable
exception in the
case of Burma.

265. *Proprietary rights.*—As regards the grant by Government of its proprietary rights in lands at its disposal, Local Governments usually have a free hand in the grant of Crown land for purposes of cultivation subject to the ordinary land revenue assessment, and in *raiyatwari* Provinces such grants are normal features of the administration. There is, however, an exception, which we consider undesirable, in Burma, where, under the present land revenue laws, special sanction of the Government of India is required to any alteration in the rules governing such grants.

Act, II.
(Lower
Burma)
of 1876,
sec. 60. and

Reg. III.,
Upper
Burma,
of 1889,
sec. 26 (1).

Grant of waste
lands on special
terms, with the
specific sanction
of the Govern-
ment of India,
or under the
Provincial
waste-land rules.
Local Govern-
ments should
ordinarily be
able to amend
these rules.

266. Government waste lands may likewise be granted, upon special terms, in order to develop cultivation, to colonize or settle particular tracts, or to promote the introduction by capitalists of important agricultural products. Leases or grants of this description which involve questions of colonization, or raise important principles of policy, have to be submitted to the Government of India for approval. Other cases are dealt with under Provincial waste-land rules, which are often outside the ordinary revenue law and derive their force from special enactments, *e.g.*, the Government Tenants (Punjab) Act III. of 1893 and the Government Occupants (Sind) Act III. of 1899. Such rules may be issued independently by the Madras and Bombay Governments, but in other Provinces they have to be sanctioned by the Government of India. Thus the Punjab waste-land rules empowered the Financial Commissioner to grant leases of land irrigable from a canal up to 50 acres in each case, and the Commissioner to lease up to the same limit in the case of land not irrigable from a canal. We understand that the Local Government recently desired to increase the limits to 150 and 75 acres respectively ; and as this involved a change in the rules, the modification had to be referred to the Government of India for sanction.

44045.

R. and A.
Pros. April
1897, Nos.
33-4.

* These orders were passed after consulting the Provincial Governments.

We think that the Provincial Governments might have a free hand in this respect, provided the period for which such concessions are given does not exceed 30 years.

Fin. Dept.
Res. No.
933 Ex.,
of 20th
Feb., 1894.

267. The lease or grant of land for industrial purposes is governed by rules laid down by the Secretary of State under the Government of India Act of 1859 referred to in paragraph 261. Under these rules, Local Governments may not make any concession to a joint stock company without the sanction of the Government of India: otherwise, they may grant leases of land (not resumable at six months' notice) up to five years, provided (*inter alia*) the concession of property or rights involved does not exceed one lakh of rupees in value. The corresponding powers of the Government of India are ten years and 12 lakhs. These rules do not apply to mining concessions, which will be noticed separately.

The Secretary of State's rules in respect to the lease or grant of land for industrial purposes.

44045.

268. The sale or grant of land—*i.e.* of the proprietary rights of Government therein—for non-agricultural purposes is further regulated by instructions laid down by the Government of India in a Resolution of the 6th February, 1872. Under these a Local Government may sell land for its full market value up to Rs. 10,000 in each case, and for between half and full value up to Rs. 1,000, if such sale is for a public purpose: otherwise the Government of India have to be referred to.

Restrictions by the Government of India on the sale or grant of land by Local Governments for non-agricultural purposes.

A Local Government may also grant its proprietary right in land required for the construction, at the cost of local or municipal funds, of a Government school, dispensary, hospital, or other public work up to a total value of Rs. 3,000; while it may make a similar grant for any other public purpose, or to a private person for services to be performed to the State, up to Rs. 500, and, if the service is to be performed to the community up to Rs. 100. In other cases the sanction of the Government of India has to be obtained, and an annual return is required showing the cases in which the Local Governments have exercised the powers conferred upon them.

R. and A.
Pros.,
Oct., 1897,
Nos. 1-6.

269. *Revenue rights.*—Local Governments may allow the redemption or alienation of the land revenue upon small plots such as building sites, vacant spaces, and gardens or grounds attached to buildings, where the trouble and expense of collecting the assessment would be disproportionate to the amount involved. Such plots are generally known as *nazul* areas. Similarly it is permissible, in Bengal, to sell petty properties which come into the hands of Government in permanently settled areas: but subject to exceptions of this nature, the previous sanction of the Government of India is required for the sale or disposal of land, revenue-free in perpetuity.

Subject to certain exceptions, the sanction of the Government of India is required for the disposal of land revenue-free.

Ibid.,
June, 1903,
Nos. 9-10.

270. There remains the case of the surrender or suspension of the revenue demand in connexion with land required for public purposes or as a matter of policy or favour.* Lands which are given for specific public purposes, *e.g.*, for roads, or as sites of hospitals or schools, are exempt from assessment to land revenue subject to the conditions—

Restrictions on the grant of land free of assessment for public purposes.

44045

(i.) That when the value of the land revenue proposed to be remitted, capitalized at 4 per cent., exceeds the limits

* The present remarks do not, of course, apply to temporary suspensions or remissions of land revenue in bad seasons, or owing to the other special causes referred to in paragraphs 256-8.

mentioned in paragraph 268 regarding alienations of land, the previous sanction of the Government of India shall be obtained ; and

(ii.) That the exemption shall continue only for such time as the purpose for which the land was granted is fulfilled.

Such exemption is not, however, granted in the case of lands given for markets, cart stands and similar objects, from which an income is raised.

Restrictions on similar grant of land for private purposes.

271. The grant of land, revenue-free, to private persons for a private purpose is now strictly limited and discouraged. Grants of this sort made by previous native rulers, or in the early days of British administration, are of course respected ; but otherwise, the grant to a private person of land revenue-free, or the assignment to him of the land revenue derived from land occupied by others, is confined, save under the special sanction of the Government of India, to the following cases :—

(i.) Special concessions under the waste-land rules, which may allow remission of the land revenue while the land is being cleared, and for a time afterwards.

(ii.) Grants, which are being largely replaced by money payments, for services by village officials.

(iii.) Grants for special services rendered to the police or the criminal administration, subject to a total capitalized value of Rs. 500, or an assignment of land revenue not exceeding Rs. 15 a year, for one life or for a term of 25 years, whichever period may be the longer.

(iv.) The creation, in the Punjab and the Frontier Province, of *muajis*, or revenue-free holdings, at the re-settlement of a district, to a value not exceeding Rs. 100 per annum in each case, for the term of settlement or the life of the grantee. This concession regularized what had long been the practice of the Punjab Government.*

Certain general principles now suggested in respect of :—

272. We have received suggestions from various Local Governments and witnesses, principally in Madras, Burma, the Punjab and the Frontier Province, as to the desirability of giving larger powers to Provincial Governments in the matter of concessions of Government interests in land. The Revenue Secretary to the Government of India† informs us that the pecuniary limits now imposed on the Local Governments, and referred to in paragraphs 268 and 270, will probably be somewhat raised. It seems to us, however, that this method is an unsatisfactory makeshift, and we prefer to suggest the following general principles for the carrying out of the policy upon which we conceive the present restrictions to be based. It should be understood that where we limit the powers of the Local Governments, it will still be open to them to apply to the Government of India for sanction to special concessions in particular cases.

As regards the assignment of land. 8713-5, Vol. II., App. p. 328, 10660-4, 12136-9, 13043-5, 13986-9, 14155, Vol. III. App. II. p. 178, 33406, 38131-2, 38595-7, 38606-7, 38621-3, 39251, 40676, 41332-3, As regards the alienation of land revenue. 8716, Vol. II., App. p. 328, 25629-31, 38013-5, 38857, 39163-6, 39251, Vol. IX., App. III, p. 233.

(a) Alienation of the "proprietary" rights of Government.

273. With regard to the alienation of the proprietary rights of Government—

(i.) In view of the usual tendency of land to increase in value, especially in large towns, there should be no permanent alienation of such rights by Local Governments, save in the case of land granted for cultivation under the ordinary land-revenue or waste-land rules of the Province.

* Grants of land, or of land revenue, are also made within certain limits by the Government of India, to native officers of the Indian Army, on the recommendation of the Commander-in-Chief, upon the score of exceptional and distinguished service.

† 44047.

R. and A. Pros., Nov. 1893, Nos. 35-6.

(ii.) Local Governments should have full power to grant leases of their proprietary rights in land on a true commercial rent, with or without an initial premium, provided the rent charged, over and above the land-revenue assessment*, is liable to revision at stated intervals not exceeding 30 years.

(iii.) They should be allowed to give leases upon favourable terms, or with no charge for proprietary rights, provided the land is to be used for some recognized public purpose, and that it is resumable

(a) If not fully applied to such purpose.

(b) If subsequently required for Government purposes, on repayment of any sum which the Government may have received in respect of the unexpired period of the lease, *plus* the cost of standing buildings, or improvements made by the grantee.

(iv.) They should also be able to lease land on favourable terms, in consideration of services rendered, or to be rendered, by individuals to the State or the community, other than those contemplated in clause (iii.), provided that,

(a) The terms of such lease shall not exceed the life of the recipient or 30 years, whichever period is greater ;

(b) The full pecuniary value of such concession as deduced by comparing the terms charged with a true commercial rental, shall not exceed Rs. 1,000 for the total period (or estimated actuarial period) of the lease.

Such land should, of course, be resumable at any time if the services in respect of which it is granted are not actually performed.

Para. 267

(v.) Understanding that the restrictions laid down by the Secretary of State's rules of 1894 as regards industrial concessions do not apply to the leases of land for such purposes as shops, factories, &c., which should be governed by our clause (ii.), we do not think it incumbent upon us to criticize the working of these rules.

274. In respect to the alienation of *revenue rights*—

(i.) No permanent alienation should be allowed, save as at present permitted in the case of *nazul* areas and petty properties in Bengal, &c.

(ii.) Temporary reduction or suspension of land revenue for the encouragement of agricultural development should be governed by the Provincial waste-land rules.

(iii.) A Local Government should have full power to exempt from assessment all land used for recognized public purposes, so long as it continues to be so used.

(iv.) Temporary exemption from land revenue, or assignment of land revenue rights, may be made in the circumstances, and within the pecuniary limits, specified in clause (iv.) of the preceding paragraph.

275. We consider that, as in the case of the land revenue assessment, the general principles governing the alienation of Government land or Government interests therein should be made the subject of legislation.

276. In Burma, as an exception to the general rule which debars the Indian Governments from granting any special assistance to religious bodies as such, the Local Government and the Financial Commissioner have been

(b) Alienation of the "revenue" rights of Government.

Principles governing land alienation should be prescribed by law.

Grants of land for religious purposes in Burma.

* By the land revenue assessment we mean an assessment based upon the agricultural value of the soil.

allowed to grant land of any description for religious purposes up to the value of Rs. 200, and Deputy Commissioners up to Rs. 100. This exception was made in consideration of the practice of the former Burmese Government and the strong native sentiment on the subject, and of the fact that Buddhist religious institutions are also partly educational in character, primary instruction being to a large extent in their hands. The Local Government has asked for powers up to Rs. 500, to be delegated, as its present power now is, to the Financial Commissioner, and we think that this proposal may be allowed.

R. and A.
Pros. of
Mar. 1886,
Nos. 17-24.
Vol. III.,
App. II.,
p. 178.
44048.

MINING CONCESSIONS.

Present restrictions on Local Governments in regard to the grant of mining leases.

277. Mining is a subject now dealt with by the Commerce and Industry Department, but the present restrictions on the powers of the Provincial Governments in regard to the grant of mining concessions may be conveniently considered here. These restrictions are laid down in a Resolution of the Government of India published in 1899, and are, in the main, as follows :

Res. No.
18-17-2 of
20th May,
1899.
13748.

Local Governments are not empowered to sanction leases to mine for precious stones : the term of any mining lease is limited to 30 years, and no covenant for renewal may be inserted in the lease without the sanction of the Government of India ; the total area for which a Local Government can sanction such a lease to any one person is limited to 10 square miles ; and it has no power to reduce rents or royalties.*

These restrictions, save that regarding the limitation of the powers of Local Governments in the grant of leases for precious stones, are due to the express orders of the Secretary of State, who declined to agree to a proposal of the Government of India in favour of further delegation to Local Governments.

The revision of the mining rules is now under consideration, and the Government of India lately called for a report on the subject from the Director of the Geological Survey, who proposed, as a preliminary step, the appointment of an informal committee whose conclusions will be circulated to Local Governments, commercial associations and other public bodies.

43420.

Justification of these by the Director of the Geological Survey.

278. We have had complaints in various Provinces, but principally in Burma, as to the undue restrictions imposed on Local Governments by the existing rules, as to their complexity, and in regard to the delay involved in dealing with applications thereunder ; and larger powers are asked for. On these points, however, we think that the evidence of the Director of the Geological Survey affords a conclusive answer. The sanctioning powers of the Provincial Governments are larger than those of the Governments of any of the self-governing Colonies, while the existing rules make for simplicity, and are recognized by the mining community as being a material improvement on those previously in force. Such delays as have occurred in dealing with applications for concessions have been mainly due to the Local Governments and their officers ; and the continued submission to the Government of India of periodical statements showing the applications for prospecting and mining concessions, and their disposal, is desirable. The adequate development of the mineral

10602-5,
13818-21,
13864-7,
13977-9,
14116. 13716-8,
43753.
Vol. III.,
App. II.,
p. 178. 43420,
Vol. VII., 43436-7,
App. III., 43442-9,
p. 174. 43459-69,
Vol. VIII., 43477-80,
App. II., 43488-95.
p. 253.
39251,
39335-7. 25209,
25234,
26781-4,
27065-71,
27190.
43420.

* The Government of India can grant leases up to 20 square miles. 43470.

resources of India is of Imperial importance. Local Governments have no professional staff competent to advise them in mining matters, and there is always a risk that valuable concessions may be made to speculators or middlemen, or to persons who will work their 'claims' inadequately or wastefully.

43420.

279. Sir Thomas Holland has, however, suggested simplification of the existing rules and procedure in such matters as the grant of certificates of qualification in respect to applicants for prospecting licences, the renewal of leases, etc., and these will, no doubt, be duly considered by the Government of India. Apart from such minor improvements, we think that the existing restrictions are desirable in present circumstances. In years to come, if Local Governments are able to obtain the services of competent scientific advisers, and some control over mining concessions is given to the Provincial Legislative Councils, the powers of the Provincial Governments might, no doubt, be somewhat enhanced ; but that is not a matter of immediate practical policy.

Existing restrictions are desirable in present circumstances.

43754-5.

280. On the other hand, in present circumstances, the rules seem to require stiffening in such matters as the power of the Local Governments to grant concessions at low rents or royalties. Sir T. Holland's views on this subject are endorsed by the Secretary to the Government of India in the Commerce Department, who had had recent experience on mining questions, from the Provincial point of view, in the Central Provinces.

In some matters present rules require stiffening.

43420.

43759-60.

10379,
10598-601,
13706-15,
13818-21.

281. We had some complaints in Burma as to the interference of the Director of the Geological Survey in mining cases which the Local Government has to refer to the Government of India, but these we consider unfounded. In such matters the Government of India must always be largely guided by the views of their responsible scientific adviser, and there is nothing to prevent the Local Governments from consulting the Director on their own account.

The Director of the Geological Survey should be freely consulted by the Local Governments.

43772-4.
43421-7.

The Secretary to the Government of India in the Commerce Department, and the Director himself, are both anxious that such consultation should be freely resorted to.

AGRICULTURAL INDEBTEDNESS.

Vol. X.,
App. Ib,
p. 191.

282. The problem of agricultural indebtedness, which has been the subject of prolonged consultations with Local Governments, is still under consideration in some Provinces, and has led to important legislation in others. Closely associated with it is the question of providing capital to the agricultural classes on easy terms, and the Indian Governments have recently been occupied in concerting measures for an expansion of the system of State loans and the institution of co-operative credit societies.

The control exercised by the Government of India in regard to State loans to agriculturists and land-holders has already been referred to in paragraph 113.

Ibid.

283. In regard to co-operative credit societies, which are still in an experimental stage, the Government of India determine the limits within which State funds may be advanced for their assistance ; and they convene an annual conference of the supervising Provincial officers, to secure an interchange of views and experiences, and the discussion of the best means of promoting and managing these societies.

In present circumstances, the control of the Government of India in regard to co-operative credit societies should continue.

The Government of Bombay has asked for freer powers in this respect, but we think that the time has not yet come for relaxation of the control of the Central Government.

Vol. VIII.,
App. II.,
p. 253.
44053.

FAMINE.

284. Measures which increase the security of cultivation against drought, or aid in the distribution of the food supply, such as irrigation and railway schemes, are examined in the Revenue and Agriculture Department with reference to their value as protectives against famine, and a large number of such protective irrigation projects have resulted from the enquiries of the Irrigation Commission of 1901.

Vol. X.,
App. I6.
p. 191.

Spheres of the
Central and
Local Govern-
ments in regard
to famine work.

285. The relative spheres of the Central and Local Governments in regard to work actually bearing upon Famine have been defined as follows by the Revenue Secretary to the Government of India :—

“For the actual administration of famine relief, and the inception of relief operations, the responsibility and authority rest with Local Governments ; but the principles and the system of relief are prescribed by the Government of India, whose approval is also required to the Provincial Famine codes . . . In regard to expenditure and establishments, the rules of those codes allow a considerable relaxation of the ordinary financial restrictions, and in consequence of the scheme recently sanctioned for the apportionment of famine expenditure between Imperial and Provincial revenues, the Provincial Governments have, to some extent, been relieved of the necessity of making special applications to the Government of India for funds on the occurrence of distress.

Ibid.

Para. 62.

“The Government of India and the Secretary of State have to be kept fully informed of agricultural prospects, of impending scarcity, of the action which the Local Government proposes to take to meet it, and of the progress of relief measures and the condition of the people. But while the supply of full information is insisted upon, no interference is exercised so long as the Government of India are satisfied that the emergency is being properly met, and that the relief measures are neither inadequate nor extravagant.”

Minor alterations
in the Provincial
Famine Codes
should be left to
the Local
Governments.

286. The Famine codes of the various Provinces were first compiled about 25 years ago, on the basis of a general model prepared, after discussion with the Local Governments, by the Government of India in 1883. This embodied the experience gained in the Southern India famine of 1876-8, which was reported on by a special Commission. Since then the codes have been revised more than once in the light of subsequent experience, and the recommendations of the Famine Commissions of 1898 and 1901. The present codes have all been framed on a model prepared by the last-mentioned Commission, and are generally uniform in their main features.

It is, of course, desirable that the Government of India should lay down general principles, and scrutinize the Provincial codes, having regard to the financial interest which they have in the efficient and economical grant of famine relief, as well as to general political considerations ; but alterations in the codes which are not of primary importance might be left to the Local Governments.

6383-7.
25127-9.

Vol. VII.,
App. II.,
p. 162.
44119-20.

19243.
26537-8.
Vol.VII.,
App. II.,
p 162.
39484-5.
44422-4.

287. Finally, it seems desirable to notice that complaints have been made in various Provinces that, in matters connected with land revenue, the policy of the Government of India has been too much dominated in the past by what has been termed the 'Punjab school' of thought. We think it very desirable that, in recruiting for Government of India Secretariats, care should be taken to avoid any predominance on the part of one Province. The tenure of the Government of India Secretariat offices is limited, and an officer having personal knowledge of one Province only, is naturally prone, especially at the outset, to judge cases coming up from other Provinces by the ideas and circumstances obtaining in his own. It seems to us, therefore, of great importance that the Imperial Secretariats should be recruited so as to obtain personal knowledge of as many Provinces as possible. Special Departments no doubt require special qualifications, but it should be possible to obtain these without material infringement of the principle above suggested.

In recruiting for Government of India Secretariats, care should be taken to avoid predominance on the part of any one Province.

CHAPTER VI.

REVENUE AND AGRICULTURE (*contd.*).—FORESTS, AGRICULTURE AND CIVIL VETERINARY WORK.

FORESTS.

25209,
32530,
41348,
42734.

288. The constitution of a regularly organized Forest Department for India, and the appointment of an Imperial Inspector-General of Forests date from 1864. The initial Forest staff was scanty and largely untrained; but the superior officers of the Department are now all men who have received scientific forest training in Europe or in India; and though some witnesses consider the general staff to be still insufficient, it has been largely increased of late years. The Dehra Dun Forest college, which supplies the requisite training for the higher officers recruited in India, was established in 1878. It is under the direct control of the Supreme Government, exercised through the Inspector-General of Forests.

Progress in forest organization since 1864.

44055.

289. Forest administration is under the control of the Local Governments; but, except in Madras and Bombay, their Conservators, and the Chief Conservators who exist in Burma and the Central Provinces, are appointed by the Government of India. The Inspector-General of Forests makes extensive inspections, and advises the Provincial Governments and the Government of India with reference thereto. He can also correspond direct with Local Governments and Conservators on technical matters.

Certain differences between Madras and Bombay, and other major Provinces, in respect to control by the Government of India over forest administration.

42734.

In Madras and Bombay, the appointment of Conservators of Forests is in the hands of the Provincial Governments, and the functions of the Inspector-General are there purely advisory.

290. In 1865 the first general Forest Act was passed. It applied to all Provinces outside Madras and Bombay, the Governments of which were authorized to extend it to their territories by notification, but did not do so. The present Indian Forest Act (VII of 1878) applies to Bombay, but not to Madras, Burma or Assam, which have separate legislation. Some minor administrations (Baluchistan, for instance) also have their own forest law.

Forest legislation.

Reg. VII.,
(Assam),
of 1891.

Act V.,
Madras, of
1882;
Act IV.,
Burma, of
1902;

Its general character.

291. The Indian Forest Act of 1878 provides for the constitution of forest and waste land, over which the Government possesses proprietary rights, into two main classes of forests, "reserved" and "protected"; and also for the exercise of control, when necessary in the public interest, or when the owners desire it, over forests and lands which are private property. Government control over reserved forests is much greater than in the case of protected forests, and the main difference between the two may be summed up in the phrase that in the former everything is an offence which is not permitted, while in the latter nothing is an offence that is not prohibited. The Act also contemplated the establishment of "village forests," definitely owned or enjoyed by village communities, which, after settlement as reserved forests, were to be restored to the villagers subject to conditions of management and user laid down by Local Governments. These provisions have, however, remained inoperative.

The principal difference between the India Act and the local laws above mentioned lies in the treatment of unoccupied Crown lands not included in "reserved" forests. The local laws do not class such areas as "protected" forests, but merely subject them to such protective regulations as the Local Government may in each case prescribe.

All accessible Government forests are now under statutory protection of some sort; but in outlying regions (chiefly in Burma and Assam) there are still considerable tracts to which regular forest administration has not yet been extended, and these are known as "unclassed" areas.

Local Governments should have very full liberty in regard to forests.

292. In November, 1907, the total area of lands under the Forest Department was 233,600 square miles, or about 24 per cent. of the whole area of British India. 92,500 square miles were classed as "reserved" forests, 10,000 as "protected," and 131,100 square miles (of which 103,000 were in Burma and 23,000 in Eastern Bengal and Assam) were "unclassed."

The vast extent of the land under forest control, the fact that forest management, however well justified, involves immediate restrictions on the previous rights and practices of the local population, and that forest lands include jungles and grazing grounds intermingled with cultivated areas, all bring the Forest Department into intimate connexion with the life of the people. Having regard to these circumstances, and to the very different conditions in respect of land tenures, and local customs and prejudices, in the various Provinces, it seems to us essential that the Local Governments should have very full liberty in regard to forests. Forest work is, in fact, a branch, though no doubt a specialized one, of the general land-revenue administration; and in regard to the latter, the futility of imposing any rigid or uniform system has always been admitted.

This fact was recognized in 1863-4, but the control of the Government of India in most Provinces has since become closer.

293. This was recognized by the Secretary of State when the Forest Department was first organized, for he took exception to forest work being placed under the Public Works Department of the Government of India, and held that it should be in the same hands as the ordinary land-revenue administration. Further, under his instructions, the Resolution of the Government of

Des. No. 5,
of
25th Feb.,
1863.

Res. No. 4, India appointing an Inspector-General of Forests laid down that forest administration in Madras and Bombay, and in the three then existing Lieutenant-Governorships (Bengal; the North-Western, now the United, Provinces; and the Punjab) should be entirely under the orders of the Provincial Governments, the Inspector-General being merely an inspecting and advisory officer. It was only in the lesser Provinces that the Inspector-General was given any power of direct interference in forest management. The control of the Government of India became closer subsequently, but it is important to note the original intention.

Forest
Code,
Art. 18.

294. The Forest staff throughout the Provinces is controlled by the Local Governments, and consists of 'Imperial,' 'Provincial' and 'Subordinate' branches. The 'Imperial' branch, recruited in England, furnishes the bulk of the superior controlling staff, and consists of Conservators,* and Deputy and Assistant Conservators of Forests. Conservators are on uniform grades of pay throughout India: Deputy and Assistant Conservators were so formerly, but are now paid by a time-scale *i.e.*, their pay is graduated according to their length of service.

Forest staff.
The 'Imperial'
service.

Ibid.
Art. 19.

Ibid.
Art. 23.

295. The 'Provincial' service consists of natives of India, who discharge some of the duties originally performed by the 'Imperial' staff; and these are classified, in various grades, as Extra-Deputy and Extra-Assistant Conservators. Eventually, they are to take over one-fifth of the major forest charges formerly held by 'Imperial' officers, and the whole of the minor charges. Their grade pay has hitherto been uniform throughout the Provinces, tempered by local allowances where necessary; but we understand that it is now under consideration to apply a time-scale to them also.

The 'Provincial'
service.

Ibid.
Art. 30.

The officers of the 'Provincial' service are recruited by Local Governments from 'Subordinate' service 'rangers' of long service and tried capacity, irrespective of educational qualifications, and from rangers who have passed through the Dehra Dun Forest college and served for a prescribed period. Candidates may also be appointed direct by the Local Governments on condition that they undergo a period of training at Dehra Dun.†

Since the 'Provincial' service is intended to occupy posts of the same nature as those filled by 'Imperial' officers, and a central Imperial college is maintained for its training, we think that the Government of India have legitimately laid down appropriate general conditions in respect to the qualifications required for this service.

Ibid.
Art. 25.

296. The 'Subordinate' service comprises rangers, deputy rangers, foresters, and forest guards. Their pay varies in the different Provinces, and their recruitment is practically left in the hands of the Local Governments.

The 'Subordi-
nate' service.

Ibid.
Arts. 3 & 6

297. The forest areas of each large Province are divided into circles, divisions, sub-divisions or ranges, and beats. The circle, of which there may be one or more in a Province, is in charge of a Conservator. In Burma and the Central Provinces it has also been found desirable to

Administrative
areas.

* With a Chief Conservator in Burma and in the Central Provinces.

† In Burma, part of this training may be carried out at the local forest school in Rangoon.

appoint a Chief Conservator, who assists the Local Government, as technical adviser, in the conduct of forest administration and the disposal of forest business. A circle comprises a number of divisions, each of which is in charge of a member of the controlling staff. As a rule, most of the more important divisions are under officers of the 'Imperial' service, while the minor charges are officered from the 'Provincial' service. Each division is subdivided into ranges, which are normally under junior 'Provincial' officers, rangers, or deputy-rangers. The range officer is assisted by foresters, and for protective purposes the range is divided into a number of beats in charge of forest guards.

Forest work now under the Revenue and Agriculture Department.

298. Work appertaining to forests was originally dealt with by the Government of India in their Public Works Department, but, as already stated, the Secretary of State was not in favour of this arrangement, and "forests" has now long been one of the branches of the Revenue and Agriculture Department.

Methods by which the Government of India control Provincial Governments in forest matters:—
(a) Under general financial rules.

299. The control of the Government of India over the Provincial Governments in forest matters is exercised in the following ways:—

(i.) *Under the general financial rules.* Hitherto, for example, these have required sanction of the Government of India for all matters of reorganization or alteration of establishment involving a cost of more than Rs. 25,000 per annum; for the creation, abolition, or enhancement of remuneration of an individual post in excess of Rs. 250 a month; and for the creation, abolition, or alteration of emoluments of any class or grade of officers. The abolition or diminution of such restrictions, which we have suggested in Chapter III, will give materially greater freedom to the Local Governments.

Paras. 120
et seq.

(b) By general Resolutions on forest policy.

300. (ii.) *By general Resolutions on forest policy.* In 1894, for instance, in view of the discontent which had been aroused by actions taken in connexion with forest reservation, the Government of India issued a Resolution containing a definite statement of their forest policy, of a similar character to the pronouncement made, eight years later, by Lord Curzon's Government on the subject of land revenue assessments.

Res.
No. 22 F.,
of 19th
Oct., 1894.

This Resolution classifies forest areas as:—

(a.) Forests the preservation of which is essential on climatic or physical grounds.

(b.) Forests which afford a supply of valuable timber for commercial purposes.

(c.) Minor forests.

(d.) Pasture lands.

Forests under class (a) should (it was said) be strictly protected. Those under class (b) should be managed mainly on commercial lines, but every reasonable facility should be given to the people of the neighbourhood for the satisfaction of their agricultural and domestic requirements either free or at low rates. Those under class (c) should be managed mainly in the interests of the population of the tract which supplies its forest requirements from this source, with as little direct official interference as possible; while the same principles applied to class (d), but with even greater force, and such lands should, where possible, be managed through village communities.

In laying down this policy, it seems to us that the Government of India exercised precisely those general powers of supervision and control which are the proper function of a Central administration in regard to matters which are administered by subordinate authorities; but we think that such a pronouncement might well have formed a convenient starting point for decentralization in matters of detail.

301. (iii) *Through the medium of the Inspector-General of Forests.* The functions of this officer have been described to us, as follows, by the Revenue Secretary to the Government of India :—

(c) Through the Inspector-General of Forests.

Vol. X.,
App. Ib,
p. 190.

“He is the chief adviser of the Government of India and of Local Governments in the management of State forest property. He corresponds direct with local forest officers on purely professional matters on which he may require information or desire to make suggestions, copies of any important letters being communicated to the Government of India and the Local Government concerned. During a large portion of the year he tours through the forests, and records inspection notes which are submitted to the same authorities. When a plan is drawn up for the working of any forest it is prepared in consultation with him and submitted to the Local Government with his criticisms. He is also furnished with annual returns from all Provinces, excepting Madras and Bombay, showing how far the prescriptions of the working-plans are being adhered to. He does not, however, inspect and report on the forests of the Madras and Bombay Presidencies, or criticize their working plans, unless specially invited by the Local Governments to do so.”

General functions of this officer.

We think that the inspection reports of the Inspector-General are of benefit both to the Government of India and Local Governments. The Government of India are responsible for the general forest policy of the country, and are clearly entitled to know how this policy is being carried out. At the same time, it is to the advantage of Local Governments that the wide experience of the Inspector-General should be brought to bear on their local problems. We consider, therefore, that the existing arrangement, whereby the Inspector-General of Forests is debarred from making visits of inspection to the Presidencies of Madras and Bombay without specific invitation from those Governments, should be altered, and that he should have full right of access to all Provinces under the conditions proposed, for Imperial Inspectors-General as a class, in Chapter VIII.

He should no longer be debarred from visiting Madras and Bombay without specific invitation.

302. As regards working plans*, the present position, Working plans. outside Madras and Bombay, is as follows :—

When a working plan is to be prepared, the Conservator concerned submits a preliminary report to the Inspector-General, who communicates his remarks thereon; and the Conservator is expected to consult the Inspector-General on all important technical points connected with the elaboration of the plan. The Inspector-General may issue direct instructions to the Conservator regarding such technical points: otherwise he addresses the Local Government with a view to the issue of such orders as may appear advisable.

Forest
Code,
Arts. 85-
94.

16992.

* A working plan is a report describing a forest, and containing a detailed programme of its management for a period which varies, according to circumstances, from 10 to 30 years.

When a working plan has been drawn up, the Conservator submits it to the Inspector-General, who forwards it, with his opinion and remarks, to the Local Government for orders.

To provide that the prescriptions of a working plan are adhered to, Conservators submit abstracts of their 'control books' to the Inspector-General who, if he notices any deviations from the orders sanctioning the working plan, draws the attention of the Conservator to this fact for explanation, or in order that the Local Government's orders may be obtained.

The Inspector-General is assisted in dealing with working plans by one of the professors in the Forest college at Dehra Dun. 16961.

In Madras and Bombay, the Inspector-General of Forests receives copies of working plans for information, but is not consulted thereon unless the Local Government specially desires to obtain his advice. 44097-101.

The Inspector-General should be consulted by Local Governments in the case of plans relating to specially large forests, but otherwise only at their discretion.

303. The Chief Conservator of Forests in Burma considered that that Province might now deal finally with its own working plans, and the Conservator in Bengal complained of the subordination of Conservators to the Inspector-General which the present system involved, and held that the functions of the latter officer should be advisory only. A Conservator of Forests in the Central Provinces, on the other hand, was in favour of maintaining the existing arrangements, while the Inspector-General desired that the system in other Provinces should be applied to Madras and Bombay also. 13184. 16950, 16952-62. 25214-27. 42734.

Having regard to the large number of working plans which are not of first-class importance, and to the present high training and large experience of the superior forest officers in the Provinces, we do not think it necessary that the Inspector-General should be called in as an adviser over every working plan. It is desirable that he should be consulted in the case of plans relating to specially large forests,* but otherwise these should only be referred to him when the Local Government thinks his advice would be advantageous.

Cf. para. 207.

All working plans should, however, continue to be communicated to him for information, and this will give him the opportunity of offering remarks to the Local Governments, when he thinks this desirable, in cases where he has not been specifically consulted.

We think that the submission of control-forms to the Inspector-General is superfluous. 25228.

He should cease to circulate copies of his monthly proceedings to Local Governments and Conservators.

304. We understand that the Inspector-General circulates to Local Governments and their Conservators copies of all his monthly proceedings, and that this practice is not followed by any other inspecting or advisory officer under the Revenue and Agriculture Department. We think it should also cease to apply in the case of the Inspector-General of Forests. Forest Code, Art. 51 (iv).

He should cease to be a *de facto* Secretary to the Government of India.

305. But in addition to his functions as Inspector-General, this officer is also *de facto* a Deputy Secretary of the Government of India in the Revenue and Agriculture Department. He notes thereon all forest cases coming up to the Government of India, and his office is included in the Secretariat and manned by Secretariat clerks. 42880

* Sir S. Edgerley dissents from this clause. In his opinion, 'largeness' is not the proper measure of need for outside advice. He would leave the reference to the discretion of the Local Government in all cases. 43013-6.

We think this arrangement undesirable—in the first place, because an expert with the special knowledge of an Inspector-General, can be more usefully employed on technical work than on the ordinary routine of administration, and, in the second, because it is only in very exceptional cases that the highest technical and administrative qualifications are found united in the same person. We hold, therefore, that, in respect of matters of Provincial administration, the Inspector-General of Forests should be merely an adviser to the Government of India and to Local Governments, and that all central administrative functions should be undertaken by the ordinary Secretariat of the Revenue and Agriculture Department. Under our other recommendations the present control of that Department over forest work will be substantially reduced; it should be possible for such work as remains to be transacted in the Secretariat without additional assistance; and the danger of administrative encroachment by the Inspector-General on the proper functions of Local Governments will, we think, be removed.

306. (iv.) *Through the appointment, by the Government of India, of Conservators and Chief Conservators of Forests outside Madras and Bombay.**

17002-8.
25313-8.
41349-50.
42734.
42936.
44055.
44108-13.
44404-10.

Paras.
219-20.

The departmental officers were generally against change in the present system, on the ground that it affords a wider field of selection and allows Conservators to have experience of more than one Province. The Revenue Secretary to the Government of India shares the latter view, and, while admitting that Burma has a sufficiently large *cadre* to admit of selection within the Province, he does not think that this condition has been reached elsewhere.

We hold, for the reasons given in Chapter iv., in regard to Chief and Superintending Engineers, that the appointment of Conservators and Chief Conservators of Forests should rest with the Local Government, as soon as the superior staff of a Province is sufficiently large to admit of such a step. That position has been reached in Burma, where the staff is already much larger than in Madras or Bombay, and, we think, in the Central Provinces, the staff of which does not fall much below the Bombay figure. The other major Provinces may not yet be sufficiently advanced for such a change, but as their staff increases, they, too, should be put on the same level as the Presidency Governments.

Forest
Code,
Art. 27,

307. Deputy and Assistant Conservators in the Central Provinces and the Punjab have hitherto been on a single list†, with the result that the Government of India have to interfere in regard to the promotion and posting of these officers. We think that the Central Provinces should have a separate list; and the recently introduced system of a time-scale of pay will facilitate this step.

42734.

308. (v.) *Through the medium of the Imperial Forest college at Dehra Dun.* This institution trains 'Provincial' Forest service officers, and rangers. It is desirable that men whom it is contemplated to appoint to the 'Provincial' service should continue to go through this college, but the training of the 'Subordinate' service might, in time, be left to local Forest schools.

(d) Through the appointment by the Government of India of Conservators and Chief Conservators of Forests outside Madras and Bombay. Other major Provinces should be able to appoint these officers when their superior staff is large enough.

Deputy and Assistant Conservators in the Central Provinces should be borne on a separate list.

(e) Through the Imperial Forest College at Dehra Dun. The training of 'Subordinate' service officers might in time be left to local forest schools.

* See the supplementary memorandum by the Chairman, p. 288.

† The list also includes Baluchistan and the Frontier Province.

(f) Through certain provisions of the Forest laws. Recommendations for relaxation of present restrictions, especially in the matter of disforestation.

309. (vi.) *By certain provisions of the Forest laws.* 44057.

Under the Indian Forest Act, the previous sanction of the Government of India is required to:—

(1.) The disforestation of any area included in a reserved forest.

(2.) Rules for the management of village forests.

(3.) Rules for protected forests, including regulation of hunting, shooting, and fishing therein, and the extraction of forest produce.

(4.) The levy of duty on timber or other forest produce.

(5.) Rules regulating the transit of forest produce.*

310. The Revenue Secretary to the Government of India thinks that all these restrictions might be withdrawn except in the following cases:—

(a.) While it is not necessary that the Government of India should sanction all rules regarding the levy of duty on lumber, &c., or the transit of forest produce, their sanction should be obtained where Native States are likely to be affected.

With this recommendation we concur, subject to the proviso that Local Governments might deal with questions affecting such Native States as are under their political control.

(b.) While it is desirable to allow Local Governments powers of disforestation in the case of small areas, he thinks that the previous sanction of the Government of India should be required in important cases. The Inspector-General of Forests concurs, and would give Local Governments full powers to disforest up to 200 acres.

The balance of evidence is in favour of granting full powers in respect of small areas to Local Governments; and we have been informed that, in such cases, their proposals are usually approved by the Secretary in the Revenue and Agriculture Department without consulting the Member of Council in charge. We think that in section 26 of the Indian Forest Act, and in the similar sections of local enactments, the words "subject to the control" should be substituted for "with the previous sanction" of the Government of India in respect to disforestation, and that such control need not be specifically exercised in the case of proposals affecting areas of less than 200 acres. Such an alteration would do away with about half the references which have now to be made to the Government of India on this subject. As regards proposals affecting areas of larger extent, the Government of India might settle with each Local Government, having regard to the varying circumstances of the different Provinces, in what cases disforestation papers shall be referred to the Revenue and Agriculture Department before final orders are passed.

In the event of the Indian Forest Act requiring serious amendment, this should be carried out in the Provincial Legislatures.

311. As regards forest legislation generally, we think that if, and when, the existing India Act should be found to require serious amendment, the new legislation should, as has been decided in the case of the Excise law, be undertaken in the Provincial Legislative Councils, so that each Province should have a forest law suitable to its own conditions.

* Restrictions (2), (3), and (5) are not contained in the Madras, Burma, or Assam laws; and restriction (4) does not appear in the Madras Act.

312. (vii.) *Through the Imperial Forest Code.*

The Forest Code was first published in 1877, and the present (sixth) edition was issued in 1906. The code is continually undergoing alterations, which in recent years have been in the direction of increasing the powers of Local Governments. In particular, the powers of these Governments over the officers under their control have been increased, and they have been given a freer hand to delegate the powers with which they themselves have been invested.

(g) *Through the Imperial Forest Code. Scope and character of this code.*

2786-91.
32572-3,
42952-3.

The code, which consists of 274 articles, deals with the organization of the Forest Department, the management and working of forests, accounts, office business, annual reports and returns. It applies to all Provinces outside Madras and Bombay. These two Provinces have codes of their own, but they are based upon the general lines of the India code.

There are also Provincial Forest manuals.

Forest
Code,
Art. 15.

313. The rules laid down in the Civil Service Regulations and the Civil Account Code apply to the Forest Department, and theoretically, therefore, the Forest Code should deal only with matters not covered by these compilations. In practice, however, it has been found impossible to avoid considerable repetition. Where the Civil Account Code and the Civil Service Regulations apply without modification, the Forest Code usually contains a simple reference to the fact, *e.g.*, it states that travelling allowances can be claimed only under the Civil Service Regulations. But where an amplification of their provisions is required, or where it is a question of applying principles embodied in them to the conditions of the Forest Department, it has usually been found more convenient to substitute fresh articles.

Cf. Arts.
155-60.

Arts. 108-9,
168

314. The code appears to us to treat of many matters which can more suitably be regulated by the Local Governments; for instance the greater part of Chapter I., which deals with the organization of the Department in all its branches, is out of place in an Imperial code. It is true that the duties of Conservators and other officers are not defined in the Forest Code with the same minuteness as is the case in regard to engineer officers in the code of the Public Works Department, but the provisions which do exist tend to restrict the discretionary power which Local Governments ought to possess in regard to their servants. The same may be said of the limitations on the financial powers of Conservators and other officers, while the articles marginally noted limit the freedom, not merely of forest officers, but of the Local Governments themselves, in such matters as the writing off of irrecoverable arrears, grants of forest produce, and refunds of revenue.

The present code is unduly restrictive of the liberty of Provincial Governments.

Cf. para.
211.

The financial powers of Local Governments should not be less in forest matters than they are in other departments, while, as we have already observed in the case of Public Works, the extent to which the powers of a Local Government might be suitably delegated to a Conservator or other officer, is a matter which should be left to the discretion of that Government. Similarly the management and working of forests which is dealt with in Chapter II. of the code, ought, generally speaking, to be regulated by the Local Governments, who should not be hampered by rigid instructions; and the same remarks apply to the chapter on office business.

If an Imperial code is required, it should only contain matters essential for Imperial control.

315. The Revenue Secretary to the Government of India thinks that it would suffice if the Forest Code were to deal with general principles, leaving their application to local conditions to be laid down by the Local Governments in Provincial manuals, and the Inspector-General of Forests holds that much of the present stringency of the code might be expediently relaxed. 44056.

We consider that, as in the case of the Civil Account and Public Works Codes, the Forest Code should only contain matters essential for Imperial control, and that it should be referred to a Committee for revision. It is indeed a question, which such Committee might usefully consider, whether an Imperial Forest Code is required at all, and whether Provincial manuals, supplemented by general Resolutions of the Government of India on forest policy, and by the provisions of the revised Civil Service Regulations and Civil Account Code, might not suffice for all practical purposes.

Allegations as to the undue stringency of the forest audit system.

316. Forest accounts are dealt with by the ordinary Civil Accounts department. Until a few years ago the forest audit work was concentrated in the Comptroller General's Office, but it is now localized in the offices of the Provincial Accountants General. There has been some evidence that the present system of audit is over elaborate, and imposes an undue burden upon the executive staff, but as in the case of Public Works accounts, we are not prepared to express a definite opinion. 44056.
2715,
41225-6,
41348.
Para. 226.

Connexion of forest and land revenue administration. The special centralization in the former should now cease.

317. Finally, we desire once more to emphasize the fact that, except in the *quasi*-technical character of forest management, there are many points of similarity between forests and land revenue administration. Both have an intimate bearing on the wants and welfare of the agricultural population, and they are inter-dependent in many administrative details. Both require careful adjustment to diversified local conditions, and Local Governments are as much interested, financially and administratively, in the successful and sympathetic management of the one as of the other. While, however, the intervention of the Central Government in land revenue administration has, with exceptions which we desire to see removed, been limited to the prescription of general principles, in forest matters its control over most of the Local Governments has remained much greater. Now that a settled forest policy has been laid down, and that the Provinces have been provided with well trained staffs, the necessity for this special centralization has ceased to exist. Cf. para. 292.

AGRICULTURE.

Development of agricultural organization.

318. It was not until the Famine Commission of 1880 had emphasized the importance to the State of improving the agriculture of the country, that this subject was recognized as an important branch of Government work. Even then the progress made was slow. By 1884 every major Province had been provided with an Agricultural department under a Director, but the work of these departments was, in the main, confined to the simplification of revenue settlement procedure and the improvement of the land records system. Vol. X., App. Ib., p. 189.

An Imperial Inspector General of Agriculture was appointed in 1901; in 1902-3 it was determined to con-

R. & A. Nov. 1905.
Pros., Nos. 12-44;
April 1905, Aug. 1906,
No. 1 : Nos. 1-8;
Jan. 1907,
Nos. 38-9.

stitute an Imperial college at Pusa (in Bengal) ; while in 1905-6 the Government of India decided materially to increase the public expenditure on agricultural improvement, and, to this end, made considerable grants to the Provinces, and laid down the general lines of future policy.

319. The Imperial sphere in connexion with agriculture now comprises (a) supervision, (b) higher education, and (c) research and experiment.

Outside the working of the ordinary financial rules, such control and supervision as is deemed necessary by the Government of India is generally exercised after reference to the Inspector General of Agriculture, whose functions are described as follows in a circular letter issued to the Provincial Governments on the occasion of his appointment :—

Functions of the
Inspector General
of Agriculture.

Cir. letter
No. 17-60-
6, of 24th
Oct., 1901.

“ Apart from the prosecution of such independent enquiries as may be desirable, it will be the duty of the Inspector General to guide and co-ordinate the experiments which are being made under the orders of Local Governments, and to publish and criticize their results ; to indicate new lines which enquiry may profitably follow ; and to respond to the requests of private investigators for assistance or advice. It will be open to Provincial Governments to consult him on subjects in which the opinion of an agricultural expert will be of value, and his opinion should obviously be taken on any new schemes of experiment or enquiry which may be in view. In regard to the Government of India, his position will be that of an adviser on matters connected with agriculture. It is not proposed to invest him with any direct authority over Provincial departments of Agriculture ; nor is it anticipated that any such authority will be needed in order to secure the advantages which will result from his guidance. But he will be authorized to correspond direct with the heads of these departments ; and he will, indeed, regard the maintenance of close personal relations with them as essential to the proper discharge of his functions. His duties will, of course, lie more in the field than in the office ; and constant tours will be necessary, not only in order to keep him in touch with other investigators, but to gain that close acquaintance with the agricultural conditions of the country which alone can indicate the scope which exists for improvements and the possibilities of effecting them.”

Vol. VIII.,
App. II.,
pp. 227 &
231-2.

320. Apart from the general objections to Imperial Inspectors General contained in the Bombay Government's memorandum, the relations thus established between the Imperial and Local Governments were not criticized in evidence, and we believe that they are entirely satisfactory.* There appears to be no unwillingness on the part of Local Governments to consult the Inspector General on important matters, and indeed they seem fully to recognize the value of an independent expert opinion on agricultural questions. That the general relations are so satisfactory is, in our opinion, attributable largely to

Satisfactory
character of the
relations
between this
officer and Local
Governments.

6250-2,
6458-64,
7787-8,
35884.

Vol. VII.,
App. II.,
p. 163.

* The only criticism of this appointment, contained in the memorandum of the Lieutenant Governor of the United Provinces, arose from the Inspector General having, it would seem, proceeded beyond the sphere allotted to him on one occasion.

the proper recognition, on both sides, of the fact that the Inspector General is purely an advisory officer in relation to Local Governments.

Imperial and
Provincial Agri-
cultural Colleges.

321. Higher education and research are conducted at the Pusa college, which is not yet, however, in full working order. At the head of the college is a Director, who is, for administrative purposes, under the control of the Inspector General. It is intended that the Imperial college should eventually afford a post graduate course, and an education in the higher branches of agricultural science, each Province being provided with a college of its own for more elementary teaching. The Imperial college will, therefore, be supplementary to those of the Provinces, and will in no way interfere with their development. The Imperial college staff are also engaged in research work, and to this end travel over the Provinces. Local research work is to be similarly carried out by the officers of the Provincial colleges. 44138-40.

The Board of
Agriculture; its
satisfactory
character.

322. Co-ordination of Imperial and Provincial research work is now carried out by means of the Board of Agriculture, a body consisting mainly of Provincial Directors of Agriculture, and Imperial and Provincial experts, presided over by the Inspector General. The Board meets once a year to draw up a programme of research work for the year following, and its objects and functions are explained thus in a Government of India letter:— Vol. X.,
App. I.,
p. 189.

“It is not intended that the Board should exercise any executive control over the (Pusa) institute and college, or the departments of Agriculture generally. The object of the annual meetings will be that the agricultural experts, whose work is carried out in different parts of India, should have an opportunity of exchanging ideas with one another; of learning what is being done in various Provinces; of co-ordinating their work; and of advising on agricultural administration generally. These conferences will serve to bring together the scientific and practical experts and the Civilian element in the several Imperial and Provincial departments, and will enable them to arrange a common course of action, having for its object the improvement of the agriculture of the country.” 26494.

Cir.
Letter, No.
24-143-1,
of 20th
Sept., 1901.

This Board appears to us an admirable device to ensure co-operation and co-ordination, while at the same time minimizing the risk of friction and misunderstanding.

The Provincial
Agricultural
Departments.

323. Provincial Agricultural departments are being organized on much the same lines as the Imperial department, but on a smaller scale as regards the superior agency. The general idea is to establish, in each important and distinctive agricultural tract, an experimental farm, where local agricultural problems of that tract will receive special study. With some differences in details, the Provincial schemes closely resemble each other. At the head of each local Agricultural Department is a Civilian Director*, who, formerly, was also a Director of Land Records or a Commissioner of Settlements. This association of agricultural and revenue work has, however, been abandoned and, except in the United Provinces, the Directorship of Agriculture now forms a separate charge.

6256-9, 26467,
13719-28, 26477-81,
Vol. III., 26502-3.
App. I., Vol. VI.,
p. 174. App. I.,
Vol. IV., p. 131.
App. I., Vol. VII.,
p. 198, App. I.,
19251-3, p. 159.
Vol. V., Vol. VIII.,
App. I., App. I.,
pp. 203-4, p. 223.

* The question whether the post of Director should be reserved for the Indian Civil Service is, we understand, to be reconsidered four years hence.

R. & A.
Pros, Feb.
1907, No.
31-2.

For general agricultural administration, a Province is usually divided into two circles, each of which is in charge of a Deputy Director, who supervises the subordinate establishments employed in agricultural enquiries, farm work, and demonstration. On the educational and research side, each major Province is to have its own agricultural college, with a minimum of three European specialists, and a staff of Indian assistants. Local agricultural associations, which the Provincial departments advise and assist, are also springing up throughout the Provinces.

324. While the Provincial Agricultural departments are organized on lines of general similarity, the uniformity is less marked than in the case of the Public Works and the Forest departments, and we understand that the Provincial Governments were allowed their own way in various matters in which they desired to depart from the general schemes prepared by the Government of India.

10379,
13719-20.

325. It has been suggested to us in Burma that the Provincial Agricultural department was started at the instance of the Government of India; and that, so far as Burma was concerned, the proposal was premature, and that the money which has been spent on this department might more properly have been devoted to other objects.

Paras. 76-9. As to this, we need only refer to our remarks on the subject of special grants by the Government of India to the Provinces.

326. Under the recommendations we have made in regard to the relaxation of financial restrictions, we think that Local Governments will have adequate scope for developing their agricultural policy in accordance with local requirements, and we have no proposals to make of special application to the Agricultural departments.

No special proposals made in respect to the Agricultural departments.

CIVIL VETERINARY WORK.

Vol. X.,
App. B.,
p. 190.

327. The Civil Veterinary department, which now deals mainly with the promotion of cattle breeding and the prevention of cattle disease, may be said to date from 1892, when an Imperial Inspector General was appointed, while Provincial and local agencies were established shortly afterwards. The superior officers of the department, though most of them serve under the control of the Provincial Governments, are on Imperial lists for the purposes of transfer, leave and promotion,* and are paid from Imperial funds. The cost of the subordinate agencies, whose work these officers supervise, is at present largely defrayed by district boards.

The Civil Veterinary department. Superior veterinary officers serving in the Provinces should be paid by, and recruited for, the Local Governments.

Having regard to the local character of Civil Veterinary work, and to the circumstance that in each Province it is under the general administrative control of the Provincial Director of Agriculture, we think it desirable that the superior Veterinary officers serving in the Provinces should be paid by, and recruited on account of, the Local Governments, as Provincial agricultural experts now are. This provincializing of the staff would eliminate a number

* Since 1904, Local Governments have been authorized to grant leave not exceeding 3 months to officers of the Civil Veterinary department serving under their orders, in cases where it is not necessary to provide a substitute from the Imperial list, on the understanding that the Inspector General is consulted before such leave is granted. (R. & A. Pros, July 1904, Nos. 5-9.)

of references which now have to be made to the Government of India, and would enable the Veterinary Inspector General to become, in such matters, the advising officer of the Provincial Governments instead of being the head of a centralized controlling staff.

Correspondence of the Veterinary Inspector General with local authorities.

328. The Inspector General is permitted to correspond direct with Local Governments, and with such officers subordinate to these as they may select, on matters which do not require the orders of the Supreme Government, and to advise and make suggestions in regard to such matters.

R. & A. Pros, July 1893, Nos. 30-3, and Nov. 1894, Nos. 18-9.

A suggestion in respect of the Glanders and Farcy Act.

329. The Glanders and Farcy Act permits measures to be taken for the suppression of these equine diseases in areas notified by the Local Government. It can also be, and has been, applied to other horse diseases, but here its application has to be notified by the Governor General in Council. We consider that when once a disease has been notified as proper to be dealt with under the Act, a Local Government ought to have discretion as to the specific application of the law in respect thereto.

Act XIII., of 1899. *Ibid* sec. 3. *Ibid* sec. 2 (1)

Each Province should legislate for itself in matters affecting cattle disease.

330. Little progress has yet been made in providing legislative sanction for measures dealing effectively with contagious cattle diseases, owing to popular feeling in regard to such matters as the sanctity of the cow. The fact that feelings of this description vary in different parts of India, indicates that each Province should legislate for itself in matters affecting cattle disease when the Local Government considers that this can expediently be done.

CHAPTER VII.

SUBJECTS DEALT WITH IN THE HOME DEPARTMENT.

Principal subjects dealt with in the Home Department.

331. In a despatch of 9th May, 1907, the Government of India reviewed at some length the work of their Home Department Secretariat, and the Home Secretary's own evidence is accompanied by a full description thereof.

Vol. X., App. XIV., p. 255. Vol. X., App. Ie, p. 199.

The principal subjects on which references are ordinarily made to the Home Department by Local Governments are :—

- (1) Questions of general policy.
- (2) Judicial.
- (3) Local and Municipal.
- (4) Police.
- (5) Prisons.
- (6) Education.
- (7) Medical and Sanitary.
- (8) Public.

The first two of these do not call for remarks ; the third will be dealt with in Part III. ; while 'Prisons' and 'Public' can be dismissed in a few lines.

Vide para. 5.

Some minor recommendations in respect to "Prisons."

332. The lines of prison administration have been definitely settled, and we need only note our endorsement of two proposals made by the Lieutenant Governor of Burma, viz. :—

(i.) That Local Governments should have the power, now vested in the Government of India, to transfer life-convicts, the unexpired portion of whose sentences a

Vol. III., App. II., p. 176.

Act III.,
1900.
Sec. 29, I(b)

Vol. X.,
App. X.,
p. 239.
Vol. III.,
App. III.,
p. 184.
H. D.
Res. No.
7-582-594,
28th Aug.
1889.

Provincial Government desires to remit, from the Andamans to their own Provinces.

(ii.) That Inspectors General of Prisons might determine the allowances to be drawn by Civil Surgeons for the collateral charge of jails. These are now fixed by definite scale, according to the average jail population, and there is no need to refer the application of such scale to the Local Government in each case.

Vol. VIII.,
App. II.,
pp. 248 &
254.

333. The Public branch deals with large questions of establishment, and matters of such general interest as to demand the attention of the Supreme Government; but it also appears responsible for some unnecessary encroachments on the sphere of detailed administration proper to Local Governments, in regard to points such as the working of the Government Servants' Rules and the prescription of public holidays in the Province. General rules relating to Government servants may rightly be framed by, or under the control of, the Government of India; but we consider that their application to particular cases should be left to the Local Governments, while, in the matter of public holidays, it is unnecessary for the Central Government to assume a power which limits the discretion of the Provincial administration in meeting the reasonable wishes of any class of the population. The Home Department Secretary agreed that delegations of this sort might reasonably be made; but alteration of the present Government Servants' Conduct Rules (1904), would apparently require the sanction of the Secretary of State.

The specific application of general rules relating to public servants should be left to Local Governments, who should also have discretion in the matter of public holidays.

Vol. X.,
App. X.,
pp. 237-8.

Vol. X.,
App. X.,
p. 241.

Vol. III.,
App. II.,
p. 177.
Vol. IV.,
App. II.,
p. 210.
Vol. VI.,
App. II.,
p. 139.
Vol. X.,
App. X.,
p. 240.

Vol. X.,
App. XII.,
p. 244.

334. Certain special limitations which now apply to the Central Provinces, in regard to the appointment of Commissioners of Division and heads of departments, and the appointment and promotion of Deputy and Assistant Commissioners, when these involve the supersession of some other officer, should, we think, be removed. We likewise think that the powers of Local Governments in regard to the filling up of appointments which have been 'listed,' i.e., transferred from the Indian Civil Service to natives of the country, should be extended as proposed by the Secretary in the Home Department.* We consider further that in the case of a mixed service, such as the Civil Accounts, where the Secretary of State has sanctioned the filling of a certain number of Accountant Generalships by officers of the department who do not belong to the Indian Civil Service, his specific sanction should no longer be necessary in respect to the appointment of individual officers within such limits.

Certain restrictions on the patronage of the Chief Commissioner of the Central Provinces are undesirable. Local Governments should have larger powers in regard to "listed" appointments.

References now required to the Secretary of State in regard to Civil Accountant Generalships should cease.

335. As regards the Home Department generally, the relaxation of financial restrictions which we have already proposed in Chapter III. will obviate a number of references which now have to be made to it by Local Governments.

We pass on to the subjects which require more detailed notice, viz., Police, Education, and Medical and Sanitary.

POLICE.

Imperial
Gazetteer,
Vol. IV.,
p. 388.
Vol. X.,
App. XII.,
p. 244.

336. In 1860, a Commission appointed by the Government of India to enquire into the subject of Police

* We agree also with the proposal made by him in regard to the temporary filling up of non-'listed' appointments.

Police Commission of 1860 and subsequent legislation.

administration, recommended the establishment of a well organized civil constabulary supervised by European officers. The old village police should, the Commission advised, be retained on their existing footing, being brought, however, into direct relationship with the general constabulary. The recommendations of the Commission formed the basis of an Act passed in 1861, which, with amendments, still regulates the administration of the police service throughout the greater part of India. Madras and Bombay have Acts of their own, and the Madras Act was passed two years before that of the Government of India.

Act V. of 1861.

Act XXIV., Madras of 1859; Act IV. Bombay, of 1890.

Other Acts of local Legislatures regulate the police in the cities of Calcutta, Madras, Bombay and Rangoon. Up to 1902, the tendency was towards separation of the special forces employed in these cities from the general Provincial police, and this resulted in a certain want of co-operation which was prejudicial to the suppression of crime. The chief police officers of these towns have now, however, been brought into closer relations with the Inspector General of the district police.

Act III. Madras, of 1888; Act IV. Bombay, of 1902; Act IV. Bengal, of 1866; Act IV. Burma, of 1899. Police Commn. Report, paras. 94-5. G. of I. Res. Nos. 248-59, of 21st March, 1905, para. 65.

Police administration primarily in the hands of Local Governments. Relief of municipalities from police charges.

337. Police administration has always been in the hands of Provincial Governments, subject to such reference as the Police laws, and financial rules, compelled. The service was provincialized by Lord Mayo's scheme of financial devolution in 1870, but part of the cost of town police was for many years afterwards borne by municipalities and cantonments. The later policy of the Government of India has been to relieve towns of such charges, and this reform has now been generally accomplished.

The Police Commission of 1902.

338. With the development of the country, and the facilities which improved communications lent to the perpetration of organized crime, the demands upon the Provincial police forces gradually outgrew their strength and capacity, and in 1902 the Government of India appointed a Police Commission, which they subsequently described as the only possible agency through which a comprehensive scheme of reform could have been worked out. The conditions of police service, machinery and work must, they said, be fairly uniform throughout India; and experience had shown that while several Local Governments had planned reforms in these conditions, they had neither the money nor the authority to work upon comprehensive lines.

Des. No. 19, of 9th May, 1907.

The recommendations of this Commission, and the orders passed thereon by the Government of India in consultation with the Local Governments, have brought about important reforms in the *personnel*, strength, training and emoluments of police officers. As we shall have occasion later on to make some criticism upon the action taken by the Government of India on the report of the Commission, we desire to say that the general results which followed its appointment appear to have been accepted throughout the country as, on the whole, decidedly beneficial.

Existing police organization :—

339. We have now to consider the police organization as it at present exists, and the control exercised by the Supreme Government in respect thereto.

District police.

The district-police establishment in each Province forms practically a single force. In Bombay constables are enrolled for service in a particular district; but the higher officers are liable to transfer as a normal condition

Act IV. Bombay, of 1890

of promotion, and the men of the lower grades are freely deputed to temporary duty elsewhere on occasion arising.

G. of I.
Res. No.
248-259, of
21st March,
1905,
para. 38.
Imperial
Gazetteer,
Vol. IV.,
p. 388.

The police in each Province are under the control of an Inspector General, who is now usually an Indian Civilian, though the post may also be filled by the promotion of a departmental officer. In the larger Provinces there are Deputy Inspectors General, who hold charge of ranges each containing several districts. The police administration of each district is under an officer styled District Superintendent. He is responsible to his departmental superiors for the discipline and internal management of the force under his control; and is the subordinate of the District Magistrate in questions connected with the preservation of the peace, and the detection and suppression of crime. In large districts the Superintendent has one or more assistants, who sometimes help him in the work of the district as a whole, and sometimes hold subordinate charge of a portion of the district.

Recruitment for the highest, or 'Imperial', branch of the Police Department is now usually by open competition in England; but appointments thereto may occasionally be made, in India, by Local Governments, with the sanction of the Government of India.

The 'Imperial' service.

G. of I.
Res. of
21st March,
1905, paras.
32, 35, and
38.

Ibid, para.
33.

An officer of the 'Imperial' service usually begins his career as an Assistant Superintendent; rises in due course, unless markedly inefficient, to the rank of District Superintendent of the third grade; and may be selected for further promotion as District Superintendent, then as Deputy Inspector General, and finally, if of unusual administrative ability, as Inspector General.

Ibid, para.
34.
Police
Commn.
Report.
para. 66.

340. A new class of officers styled Deputy Superintendents, who are locally-recruited natives of India with functions similar to those of Assistant Superintendents, has been established in consequence of the recommendations of the Police Commission; and Deputy Superintendents who show special fitness are eligible for promotion to District Superintendentships.

The 'Provincial' service.

These Deputy Superintendents form a 'Provincial' service, and are obtained partly by direct recruitment, and partly by promotion from the subordinate ranks.

Imperial
Gazetteer,
Vol. IV.,
p. 390.

341. Each district is parcelled out, for police purposes, into sub-divisions under inspectors. To keep the police on the alert by constant inspections is the primary duty of the inspector, and he does not, as a rule, personally investigate cases of crime. The inspector's sub-division is split up into lesser areas, each of which contains a police station under the charge of a subordinate officer now uniformly styled a sub-inspector.* This officer is primarily responsible for the working of the police within his charge, and is assisted by a body of head constables and constables. It is his duty to enquire personally into cases of serious crime, and he may be described as the pivot of the whole police system.

Inspectors, sub-inspectors, and other subordinates.

Cf. C.P.C.
secs. 156-7,
165, etc.,

The Code of Criminal Procedure gives special powers, in the matter of the investigation of crime and the prosecution of offences, to the police station-house officer, and places him for that purpose in direct relations with the local magistracy.

G. of I.
Res. of
21st March,
1905, para.
20.

One of the most fundamental changes introduced on the recommendation of the Police Commission was to

* Police stations in Madras and Bombay were formerly under head constables or chief constables.

increase the number of police stations, and to recruit the majority of sub-inspectors direct, the proportion of vacancies to be filled by the promotion of head constables being fixed separately for each Province. Formerly all grades up to that of inspector were mainly filled by promotion, men rising to them from the rank of constable. The object of these changes is to facilitate the investigation and to procure a better *personnel* for the more important branches of police work. As direct recruitment is the chief method of filling up the sub-inspectorate, inspectors are now recruited mainly by promotion therefrom, and direct appointment is limited to 10 per cent of the vacancies in this class.

G. of I.
Res. of 21st
March,
1905, para.
23.

342. Outside the Presidency cities the urban police form an integral portion of the district force, but in large towns the subordinate staff contains a certain number of Europeans.

District reserves.

343. Each district has at its headquarters a police reserve, under the command of an inspector (a sub-inspector in Bombay). This reserve supplies men for escort, guard and miscellaneous duty, and serves, when required, to strengthen the police in any part of the district.

Imperial
Gazetteer,
Vol. IV.,
p. 389.

Civil railway police.

The civil railway police have also a separate organization, but act in co-operation with the district police. This force is now immediately under a Deputy Inspector-General in each Province, who is also in charge of the special detective agency of the Province, including the finger-print bureau.

G. of I.
Res. of 21st
March
1905, para.
81.

Military police.

344. There is also a special military police force, about 20,000 strong, which is maintained mainly in Burma, but also in special tracts in Bengal, Assam and the North West Frontier Province. Though under a separate organization based on a military model, this force is subject to the Provincial Inspectors-General of civil police.

Report of
Police
Comm.
para. 77.

Appointment of a Director of Criminal Intelligence.

345. There remains to be noticed the constitution of a Central Department of Criminal Intelligence. The Government of India already possessed a department of *Thagi* and *Dakaiti*, designed to suppress organized crime in Native States, but this was no longer necessary as a separate entity. The head of that department had, however, also discharged functions connected with the collection and distribution of secret and political intelligence, for the continuance of which it was necessary to arrange. Moreover, the conduct of special enquiries into note forging, counterfeit coining, illicit traffic in arms, inter-provincial smuggling, and the operations, in Provinces distant from their homes, of gang robbers and criminal tribes—all of which had been much facilitated by the extension of railways—called for some central agency of information and record, coupled with a small detective establishment. Finally, the Government of India thought it desirable to provide themselves, as a temporary arrangement, with an adviser qualified to assist them in dealing with the extensive and difficult problems of reorganization which the Police Commission's report and the orders passed thereon would involve. For these reasons, it was deemed essential, in 1904, to create a Central Criminal Intelligence department, under a Director whose duties were to include direct communica-

Des. No. 51,
of 11th
Feb. 1904.

tion with the investigation departments to be established in the Provinces to deal with the matters relating to crime and political intelligence noted above.

G. of I.
Res. of
21st March
1905, para.
88.

346. The cost of the reforms necessary in police organization, and for improvement in strength and *personnel*, were estimated by the Police Commission to involve an additional annual charge of about £1,000,000 (150 lakhs). Expenditure so heavy was entirely beyond the resources of the Provincial Governments ; and the Government of India accordingly determined, as funds permitted, to make special grants to them for this purpose. In 1905-6, a recurring grant amounting to 50 lakhs of rupees was distributed among the Provinces ; supplementary grants were made in subsequent years ; and as matters now stand, some of the Provinces have already obtained their full share of the total 150 lakhs, while others have received the greater part.

Grants by the Government of India for the reforms proposed by the Police Commission

347. As regards the relations of the Central and the Local Governments in police matters, the despatch from which we have quoted in paragraph 338 indicates that the Government of India held that the conditions of police service, machinery and work should be fairly uniform throughout India, while, in the same despatch, they represented to the Secretary of State that their control over police matters must remain greater than if the Police Commission had not sat.

Alleged necessity for uniformity, and control over Local Governments.

Res. No.
249-259,
of 21st
March
1905, paras.
14-24.

348. Since the law of criminal procedure is uniform throughout India, the general lines of organization for the investigation and prosecution of crime must, no doubt, be practically uniform also ; and so far as the 'Imperial' Police service is concerned, we consider that, as in the case of other 'Imperial' services, the general pay and conditions of service in the various Provinces should be as uniform as possible. The 'Provincial' Police service is a new departure ; and here too it may have been desirable, at the outset, to lay down general conditions as to pay and recruitment. But in their orders on the report of the Police Commission the Government of India went much beyond this, for, although permitting some minor departures at the discretion of Local Governments, they laid down general scales of pay and grades for the subordinate police officers from constables up to inspectors. We do not consider that there was any valid reason for such general uniformity : on the contrary, the evidence taken in Eastern Bengal and Assam, Bombay and the Central Provinces, shows that uniformity of pay in the constable and head constable grades has there been detrimental to recruitment. We think, too, that in dealing with the proposals which were submitted by Local Governments for the carrying out of the Commission's schemes, the Government of India were over rigid in matters of detail, and not sufficiently tolerant of departures, which the local authorities thought necessary, from the general scales laid down as to numbers and pay.

Uniformity of pay or grading in the 'Subordinate' police staff unnecessary. In dealing with the Report of the Police Commission, etc., the Government of India were over-rigid in matters of detail.

21171-83,
21205-17,
21265-71,
25429-41,
34556-8,
36680-9,
36703-8,
36714-25.

11868-72,
13136-43.

349. It was doubtless reasonable that the distribution of the funds which the Government of India were able to grant for police reorganization in the various Provinces, should have proceeded on the basis of the strength and average pay of grades recommended by the Police Commission, and thought suitable by the Supreme Government after consultation with the Provincial administrations. That having been done, however, we think that the

Provincial Governments should have had latitude to deviate from these general standards, on the understanding that they would be financially responsible for any increase of expenditure involved. The minute criticisms of the Government of India seem to have proceeded, in part, from the impression, which might, we think, have been set right at an earlier stage, that a Provincial Government such as Bombay, which desired an increase of rates of pay and strength of staff as compared with the original proposals, also desired the Government of India to make a corresponding additional grant. Failure to clear up this point at once has led to considerable delay in the reorganization of the police establishments of the Bombay Presidency. We had evidence in other Provinces also as to detailed interference by the Government of India with the proposals made by Local Governments.

45730-6,
45757-66.

10138-45, 27304-7.
14581-3, 42157-63.
14670-2,

Nor do we think that it was necessary for the Government of India to lay down more than very general instructions as to the extent to which inspectors and sub-inspectors should be recruited outside the force. The prescription of specific percentages in regard to such recruitment seems to us to have been an undue curtailment of the discretion of Local Governments.

Res. of
21st March,
1905, paras.
20 & 23.

Outside general financial rules, the control of the Government of India should be limited to the prescription of general principles and lines of policy.

We hold, in short, that hereafter the Provincial Governments should have the same discretion in regard to the police 'Provincial' and 'Subordinate' services as we have elsewhere recommended that they should possess in respect to such services generally; that in so far as provisions of the existing law or executive instructions prevent this, they should be modified; and that the appointment of the Police Commission, and the orders passed thereon, should not involve any larger permanent interference with the work of Provincial Governments. The control of the Government of India should be limited, that is, to the prescription of general principles and lines of policy, and, subject to such control, Local Governments should only be bound by the general financial restrictions proposed in Chapter III.*

Para. 128.

Necessity for withdrawal of restrictions contained in the Police law, and in departmental instructions issued for Burma.

350. It follows that certain provisions of the Indian Police Act, and of local laws, which at present require reference to the Government of India, from most Provinces, whenever any change is necessary in the strength or rates of pay of the district or Presidency police forces, should be altered. We also agree with the Secretary in the Home Department that some restrictions which have been departmentally imposed upon the Burma Government, in respect to issues of clothing, free rations, etc., to the military police in that Province, should be withdrawn.

Act V. of 1861, sec. 2.
Act IV. Bombay, of 1902, sec. 4.
Act IV. Bengal, of 1866, sec. 8.
Act IV. Burma, of 1899, sec. 9.
Vol. X., App. X., p. 239.
Vol. X., App. X., p. 239.
Vol. III., App. II, p. 177.

Any material amendment of the Police law which may be necessary should be carried out in the Provincial Legislative Councils.

351. In reviewing the report of the Police Commission, the Government of India contemplated the enactment of a general Police Act for all India, to deal adequately with present conditions. Such legislation has, however, not yet been carried out, and we consider that, except perhaps as regards matters of Imperial concern such as railways, any material amendment of the Police law ought to be made in the Legislative Councils of the different Provinces.

Res. of
21st March,
1907, para.
61.

It is undesirable to have a general Police Manual for India.

We were also informed, by an officer who had lately officiated as Inspector General of Police in the

30256.

* The remarks of Sir F. Lely and Mr. Dutt on the necessity of control by the Government of India in order to secure some degree of uniformity in the 'Provincial' services, apply here also. Footnote to para. 128.

United Provinces, that the Government of India were believed to have in contemplation a general Police manual for India. We think that this witness must have been misinformed, since in 1905 the Government of India specifically rejected such a suggestion; but if he was correct, we consider that the project should be abandoned.

Res. of 21st
March,
1905, para.
62.

Vol. VII.,
App. II.,
p. 163.

34421-38,
37446-55,
41294-6,

Vol. IX.,
App. II.,
p. 218.

Des. No. 51,
of 11th
Feb., 1904.

45395.
45540-4.

45631-5.

352. The Lieutenant Governor of the United Provinces complained of encroachment on the Provincial sphere of administration by the Director of Criminal Intelligence, and we have received similar complaints in other Provinces as to what was regarded as the undesirable activity of this officer. In proposing his appointment to the Secretary of State, the Government of India distinctly rejected the suggestion that the functions of the Director should extend to inspection of general police work throughout India, and to the preparation of a general quinquennial review of police administration; and held that his tours in the Provinces should be simply for the purpose of procuring information on the matters for which his post was specially created. Their Home Secretary put the same view before us in evidence, and admitted that, in one case at any rate, the complaint of a Local Government as to undue interference by the Director had been justified. He repudiated the idea that it was legitimate for the Director to suggest action to the Local Governments in matters of police administration, or to induce the Government of India to intervene if such advice was not followed; and he expressed the view that the special connexion of the Director with matters of re-organization consequent on the report of the Police Commission would shortly cease, and that there would be much less friction hereafter with reference to the Director's normal functions. We trust that this will be the case, for while, if confined to these functions, the Director should be a distinctly valuable agency, any attempt to go beyond them would infringe on the proper sphere of the Provincial Governments and their officers.

The Director of Criminal Intelligence should hereafter be confined to the normal functions contemplated for him when he was appointed.

EDUCATION.

Imperial
Gazetteer,
Vol. IV.,
p. 413.

353. The Provincial Departments of Public Instruction owe their existence and organization to Sir Charles Wood's Despatch of 1854, and having regard to the vast political importance of a well organized system of education, the Government of India have habitually laid down general instructions as to the conduct of educational work.

The Government of India have habitually laid down general instructions on educational policy.

354. The then existing conditions in regard to education were considered by a Commission appointed by the Government of India in 1882; and in 1901 Lord Curzon convened a conference of the Provincial Directors of Public Instruction, and other educational experts, over which he himself presided. Their deliberations led to:—

The Educational Conference of 1901: its results.

43514.

(i.) The appointment of an Imperial Director General of Education, whose function it is to advise the Government of India on all educational matters that come before them. He makes periodical tours in the Provinces for the purpose of conference with Local Governments and their educational officers, and inspects educational institutions; but he has no power to give any executive instructions to Provincial authorities.

The Director General is also at the head of a small educational bureau, which collects information as to the

organization of schools in India, their curricula and methods, and obtains similar information in regard to schools in other countries. This bureau has been made some use of by Local Governments and their officers, as well as by the Government of India, while it occasionally publishes special reports dealing with educational matters.

(ii.) The appointment of a Commission to examine the working of the Indian universities, viz., those of Calcutta, Madras, Bombay, Allahabad and Lahore. The result of the Commission's labours was the present Universities Act, which remodelled the governing bodies of the universities, gave them teaching functions, and enabled them to exercise larger control over their affiliated colleges.

Act VIII
of 1904.

(iii.) The issue of a Resolution by the Government of India in regard to the future development of education generally.

H. D. Res.
No 199-
211, of
11th
March,
1904.

The condition and progress of the educational system in India have, in fact, been subject to periodical review every few years by the Supreme Government, who have on each occasion issued such general instructions as appeared to be desirable.

Imperial
Gazetteer,
Vol. IV.,
p. 41C.

355. All these steps we consider to be entirely within the legitimate sphere of the Government of India, who, in recent years, have given liberal pecuniary assistance to the Provincial Governments for educational work.

Evidence as to
absence of
excessive rigidity
in the control
exercised by the
Government
of India
over Local
Governments in
educational
matters.

356. In regard to the relations of the Government of India with the Provinces in educational matters, we quote the following from the evidence of Mr. Giles, the officiating Director-General of Education, who had spent nearly the whole of his service as an educational officer of the Bombay Government.

"In educational matters the influence of the Government of India does not [now] tend to excessive rigidity or uniformity. On the contrary, it appears to me that there is every desire to comprehend local conditions, and to facilitate local developments. The Government of India properly lays down general principles to be observed, and so far guides general educational administration, but it does not insist on uniformity for all Provinces, and fully recognizes the desirability and necessity of development in accordance with local needs and conditions. . . . In the past there was a tendency on the part of the Government of India towards rigidity. Such tendency was often due to misapprehension of local aims and conditions. . . . I can bear testimony to the fact that it is at present the desire of the Home Department to hamper local administrations as little as possible, and to give them a free hand so long as they do not depart from standard principles."

43514.

Mr. Giles further states that, apart from financial restrictions, the lessening of which we have recommended, he can give no striking instance of references now required from the Local Governments which are really unnecessary.

43576-7.

General agree-
ment in this
view, with some
exceptions.

357. Speaking generally, we concur in this view; but we have noticed a few cases in which there appears to have been some tendency towards unnecessary uniformity. Thus, as a result of the Educational Conference of 1901, an endeavour was made to introduce a generally uniform code for European schools, and no Local Government can modify any of the provisions of this

2301-4.
43581-4.
45416.

code, as finally settled for its Province, without the consent of the Governor-General in Council. This has been made a matter of complaint in Bombay and Bengal, and the officiating Director-General of Education agreed that it was not necessary to hamper Provincial Governments in this way. The general educational codes and rules are already different for each Province, and the Government of India do not attempt to interfere with these so long as the general principles which they have laid down are adhered to.

A case also came before us in which the Government of India had asked the Bengal Government to reconsider the provision of separate playgrounds for two proposed colleges at Ranchi, suggesting that the colleges might have one in common. On such a detail the original view of the local authorities might well have been accepted without further comment.

358. Complaint was made in Burma of an alleged forcing of the general Indian educational system on that Province. As regards the action of the Government of India, the real grievance appears to have been the refusal to create a local university. Burman institutions are now affiliated to the University of Calcutta, and the present Director of Public Instruction considers that this connexion has had a narrowing effect upon education in the Province.

Burma should have a university of its own as soon as circumstances permit.

As secondary and collegiate education has hitherto been very backward in Burma, it was not unnatural that the Province should at the outset be affiliated to an existing university, but we think that a local university should be established as soon as circumstances permit.

359. The backward state of higher education, and the fact that primary education is mainly carried out through the medium of indigenous monastic schools, have hitherto precluded the creation of a large Education Department in Burma, and necessitated the importation of Directors of Public Instruction from other Provinces. The Indian prepossessions of such officers may, no doubt, have led them to give insufficient consideration to the monastic vernacular schools, which have made reading and writing much more common in Burma than in any other Province; and we agree with the witnesses who desire to see these institutions preserved and fostered.*

The monastic schools in Burma should be preserved and fostered.

360. In most Provinces, and especially as regards primary education, district boards and municipalities are responsible for a great deal of the educational work now carried on. Their functions and relations with the Local Government in this respect will be dealt with in Part III.

361. The Education Department of each Province consists of a Director of Public Instruction, with an establishment which includes the inspecting officers of various grades and the teaching staff, from assistant teachers in primary schools up to professors and principals of colleges. This service is divided into :—

(i.) The 'Imperial' (or "Indian") Educational service, which is generally recruited from England.

(ii.) The 'Provincial' service, which includes Indian inspectors of schools, heads of colleges and high schools, and professors; and

* 10669-72, 10708, 11473-8, 12555-8, 12595-6, 13360-2, 13367, 13633-5.

Vol. VIII.,
App. II.,
p. 273.
16684.
43583-4.

43515.

16549-53.
43597-9.

10379.
10708.
10955.

12589-93.

10173-7.

Imperial
Gazetteer,
Vol. IV.,
pp. 415-6.

45415.

Organization of
the Education
Departments in
the Provinces.

(iii.) The 'Subordinate' service, which goes down to teachers in village primary schools. The 'Provincial' and 'Subordinate' services are recruited in India, and almost exclusively from natives of the country.

Proposed relaxation of restrictions imposed on Local Governments in regard to the filling up of certain appointments.

362. Subject to the initial recruitment of 'Imperial' educational officers from England, the major Provincial Governments have full power to fill up sanctioned appointments in their educational *cadres*, and to promote the officers occupying these posts, with the following exceptions :—

(i.) In the Central Provinces the appointment of Director of Public Instruction requires the sanction of the Government of India. The Chief Commissioner should have full powers here. Vol. X., App. X., p. 241.

(ii.) The temporary filling of vacancies in the Indian Educational Service by gentlemen who are not members of the 'Provincial' or 'Subordinate' services requires the sanction of the Secretary of State. We agree with the Home Secretary to the Government of India that this power might be suitably transferred to Provincial Governments. *Ibid.*

The creation of appointments in the 'Provincial' service, and the alteration of the emoluments of such posts, are subject to the general financial rules which we desire to see relaxed.* Paras. 120 *et seq.*

The Government of India do not appear to have laid down any rules in regard to the qualifications of officers to be appointed to the 'Provincial' Educational service.

MEDICAL AND SANITARY.

The Indian Medical Service.

363. The superior *personnel* of the civil Medical and Sanitary departments in India is drawn from the Indian Medical Service. This is an 'Imperial' service, recruited in the United Kingdom; and though the bulk of its members are normally in civil employ, it is primarily a military organization, and its members are commissioned officers of the Army.† Those who are in military employ are concerned with matters affecting the health of the native troops‡, and the officers employed in civil functions form a military reserve which is liable to be utilized as such in the event of war. This enlistment of a single service for military and civil duties is described as an economical arrangement, which provides an adequate military reserve without prohibitive expense. 43086. 43237. Imperial Gazetteer, Vol. IV., p. 459.

Assistant surgeons.

364. The upper subordinate officers of the civil Medical and Sanitary departments are, for the most part, civil assistant surgeons. Each Local Government has its own establishment of these officers, who are trained in the Indian medical colleges, and must possess a university 43086.

* In regard to the control of the Government of India over 'Provincial' Educational services, Sir F. Lely and Mr. Dutt make the same reservation as in respect to 'Provincial' services generally. Footnote to Para. 128,

† So long as the Presidencies of Madras and Bombay possessed separate armies, they also possessed a separate Indian Medical Service; but since 1896 the service has been unified throughout India. Imperial Gazetteer, Vol. IV., p. 459.

‡ Medical duties in connexion with European troops are performed by officers of the Royal Army Medical Corps. *Ibid.*

degree or diploma. They hold charge of minor hospitals and the principal dispensaries, or are employed in the larger hospitals and in other subordinate appointments ; and the services of many of them are lent to municipalities and rural boards for work in the medical institutions maintained by these bodies. A certain number of civil surgeoncies, originally held by officers of the Indian Medical Service, have also been set apart, in each Province, for tenure by assistant surgeons.

43086. Military assistant surgeons, also recruited and trained in India, are mainly employed on Army work, but some of them are lent to the Local Governments for duties similar to those performed by civil assistant surgeons, with a view to the economical provision of a reserve for military purposes.

The assistant surgeon class, though styled a 'Subordinate' service is really of the same status as the 'Provincial' services in other departments.

43086. 365. The 'Subordinate' service proper consists, in the Civil Medical departments, mainly of civil hospital assistants, who are trained at local medical schools and employed in lower posts than the assistant surgeons. A certain number of military hospital assistants are, however, also placed at the disposal of the Local Governments for civil duty. **Hospital assistants.**

43086. 366. The medical administration of each Province is under the control of the Local Government, and is directed by an officer of the Indian Medical Service, who holds the rank of colonel, and the departmental title of Inspector-General of Civil Hospitals (Surgeon-General in Madras and Bombay). The selection of these officers now rests with the Government of India. Except in Bombay, district medical and sanitary arrangements are in charge of a Civil Surgeon.* He supervises the medical institutions of the district, which are mostly maintained by the rural boards and municipalities, and assists and advises these bodies, and the Collector, in dealing with sanitary matters. In Bombay the Civil Surgeon is principally occupied with duties at the headquarters station, but occasionally inspects outlying dispensaries, although these are under the direct supervision of the Surgeon-General, while district sanitary work is in the hands of the Deputy Sanitary Commissioners. A number of Indian Medical Service officers are also employed on medical work in the Provincial capitals, and in professorial duties at the medical colleges. **Provincial medical administration.**
10024. who holds the rank of colonel, and the departmental title of Inspector-General of Civil Hospitals (Surgeon-General in Madras and Bombay). The selection of these officers now rests with the Government of India. Except in
43086. Bombay, district medical and sanitary arrangements are in charge of a Civil Surgeon.* He supervises the medical institutions of the district, which are mostly maintained by the rural boards and municipalities, and assists and advises these bodies, and the Collector, in dealing with sanitary matters. In Bombay the Civil Surgeon is principally occupied with duties at the headquarters station, but occasionally inspects outlying dispensaries, although these are under the direct supervision of the Surgeon-General, while district sanitary work is in the hands of the Deputy Sanitary Commissioners. A number of Indian Medical Service officers are also employed on medical work in the Provincial capitals, and in professorial duties at the medical colleges.

- 1770, Vol. VII., App. I., p. 161. 367. With the exception of the Central Provinces, each major Province has a separate Sanitary Commissioner, and he and his deputies act as administrative and inspecting agents of the Local Government in respect to sanitary and vaccination work. The Sanitary Commissioner in Bombay is subordinate to the local Surgeon-General ; elsewhere he is an independent officer. **Sanitary Commissioners.**
- Vol. III., App. I., p. 175. Vol. VIII., App. I., p. 223. Vol. IX., App. IV., p. 236.
- Vol. IV., App. I., p. 198. Vol. V., App. I., p. 203. Vol. VI., App. I., pp. 130-1. 42583. 42562-3. 368. The major Provinces also, as a rule, possess special Sanitary Engineers, and Sanitary Boards which are mainly concerned with scrutinizing and advising on schemes for sanitary works. These Boards are variously constituted, but usually include the Sanitary Commissioner **Sanitary Boards.**
- 499, 10874, App. I., p. 161. 14859, 33413. 19250, 39720-1. Vol. VII.,

* Styled District Medical Officer in Madras.

and the Sanitary Engineer. In some Provinces the Sanitary Boards seem chiefly to report on projects which have again to be scrutinized in the departments of the Secretariat; in Burma they are peripatetic advisory bodies; and in the United Provinces they have some power to sanction projects.

500-4,
33414.
10875-82,
Vol. VII.,
App. I.,
p. 161.
42566.

Outside appointments held by Indian Medical Service officers.

369. Officers of the Indian Medical Service also man the chief posts in the Provincial Prisons departments*, act as Chemical Examiners to the Local Governments, and have charge of bacteriological institutes and lunatic asylums.

43086.

Director-General of the Indian Medical Service.

370. The Director-General of the Indian Medical Service is the head of the service, and, as such, is responsible for the corps being maintained at its sanctioned strength, and for seeing that the authorized number of officers are at the disposal of the Commander-in-Chief, and of the Local Governments, for military and civil duties respectively. He also advises the Government of India in regard to the transfer of officers from military to civil duties or *vice versa*, and on the selection of officers for promotion to the administrative grade, which carries with it the rank of colonel.† The Director-General is also the administrative head of what is known as the Indian Subordinate Medical department, which comprises military assistant surgeons and hospital assistants, and he arranges for their training and recruitment, and for their transfer (when required) to civil employ.

43086,
43089-97,
43108,
43145.

The Director-General is directly subordinate to the Government of India in the Home Department, and advises that Department on questions referred by Local Governments in connexion with officers of the Indian Medical Service, the Indian Subordinate Medical department, and the Provincial establishments of civil assistant surgeons and hospital assistants, as well as on questions relating to medical institutions in the Provinces. He tours through India to confer with, and offer advice to, local administrative medical officers, and to visit medical institutions. Finally, he controls the x-ray institute at Dehra Dun, and the medical store depots, which are primarily military institutions, but also supply civil hospitals and dispensaries.

43179,
43306-11.

Promotion of Indian Medical Service officers, and of the subordinate staff.

371. The rank or grade promotion of officers in the Indian Medical Service and the Indian Subordinate Medical department is regulated by the Government of India, on the advice of the Director-General, and is mainly according to length of service. The promotion of civil assistant surgeons and hospital assistants also depends upon length of service, except in the higher grades, but is in the hands of Local Governments, though governed by uniform rules laid down by the Government of India. Civil assistant surgeons and hospital assistants have to pass septennial examinations as a condition of promotion. In the case of assistant surgeons in Madras and Bombay, these examinations are conducted by the local Surgeon-General; otherwise there is a common examination under the direction of the Director-General.

43086.

43149.

Control of the Government of India in regard to:—
(a) Manning of the Provincial Indian Medical Service *cadres*.

372. In selecting officers of the Indian Medical Service for ordinary civil employ in the Provinces, the method adopted by the Government of India is to follow priority of application, subject to general fitness. The eligibility

43086.

* District jails are in charge of the Civil Surgeons.

43086.

† The attainment of military rank up to the rank of lieutenant-colonel is regulated by a time scale.

43086.

of an officer for a Province, or a group of connected Provinces, is ordinarily determined in England at the time he enters the service.

43086.

Each Local Government is entitled to a number of Indian Medical Service officers sufficient to fill the total number of *cadre* appointments in the Province, and to supply a normal reserve of 20 per cent. thereon to fill leave vacancies. Officers filling *cadre* appointments are placed permanently at the disposal of the Local Government, the normal reserve is temporarily at its disposal, and the transfer of an officer from the temporary to the permanent list requires the concurrence of the Government of India. Local Governments occasionally require special additions to staff on account of famine, plague or other emergency, and such demands are supplied, so far as it is practicable, by the Director-General drawing men from other Provinces, or from the military side.

938-44,
20620-2,
43086,
45548.

373. The selection of medical officers to fill posts for which special qualifications are required—such as chemical examiners, alienists, jail officers, sanitary officers, and bacteriologists—is now made in increasing measure by the Government of India. They also appoint to professorships in medical colleges outside Madras and Bombay.

(b) Selection of Indian Medical Service officers to fill special posts.

43122-31,
43312-3.

374. A Local Government must obtain the sanction of the Government of India to the reversion to military employ of an officer whom it deems unfit for civil duties; and leave applications of Indian Medical Service officers have to be counter-signed by the Director-General, in order to enable him to see whether a Local Government is depleting its reserve unduly.*

(c) Reversion of Indian Medical Service Officers to military duties, etc.

43086.

Vol. VIII.,
App. II.,
p. 270.

375. It will thus be seen that Local Governments are under stringent control by the Government of India, both as regards their superior medical staff generally, and in respect to the filling up of particular appointments. In 1899 the Madras Government considered the position so unsatisfactory that it asked for a completely separate *cadre* of Indian Medical Service officers for duty in that Presidency, from which no officer should be withdrawn without reference to the Local Government, and, in the case of permanent withdrawal, without his replacement by another officer. The Government of India disapproved of these proposals, as being inconsistent with the scheme of a uniform Medical service for military and civil duty throughout India, and involving extra expense as well as grave administrative difficulties.

Suggestions formerly made for separate Medical services in Madras and Bombay.

Ibid.

In 1903, again, the Bombay Government asked for a separate civil Medical service; but the Government of India declined to take up this question, on grounds of policy and expense.

799-805,
12394-405,
Vol. VII.,
App. II.,
p. 163,
33410.

41514-25,
43196-205,
43248-62,
45418,
45870-1,
45880,
45882.

376. No similar proposal was specifically put before us; but various suggestions were made in the direction of giving Local Governments a freer hand in the selection of Indian Medical Service officers for civil employ, in the reversion to military duty of officers not found satisfactory in respect of civil work, and in the selection

Suggestions now made for the relaxation of some of the restrictions now imposed on Local Governments in the matter of their medical staff.

* The Director-General states, however, that absence of his counter-signature would not debar the grant of leave to an officer,

of officers for administrative and special posts. It was also suggested that junior Indian Medical Service officers might be more profitably employed, in the early years of their service, as supernumeraries in the large civil hospitals, where they could obtain greater facilities for the study of tropical diseases than on military medical work. At present officers are eligible for civil employ after two years' military work, but they do not, as a rule, quit military duty till they have put in not less than six years' service.

The existing character of the Indian Medical Service should be maintained, but suggestions are made for remedying the undue centralization which now obtains.

377. The special restrictions on Local Governments in the matter of their medical *personnel* might be obviated if superior civil medical work in the Provinces were made over to a separate civil Medical service, military exigencies being met by giving officers of this service some preliminary training with Indian troops, and by rendering them liable to be called up for military duty in case of emergency. We consider, however, that the evidence in no way justifies such a drastic measure, which would revolutionize the character of the present Indian Medical Service, and might lead to serious difficulties in recruitment; and we do not think that the suggestion would adequately provide for military requirements. We do not, therefore, recommend alteration in the existing character of the Indian Medical Service, but we make the following suggestions for remedying the undue centralization which, we think, now obtains.*

(i.) Local Governments should continue to take Indian Medical Service officers who desire civil employ, and have been declared eligible for a particular Province, in order of seniority.

(ii.) Such officers of the Indian Medical Service should, after having undergone such period of military training as the Government of India may consider essential, and as soon as they can conveniently be spared by the military authorities, be sent for civil duty to the Provinces to which they have been allotted. If there is, at the time, no *cadre* vacancy there, they can be employed as supernumeraries in large hospitals or otherwise. The military authorities would have the first claim to such supernumeraries in the event of a shortage in the military medical *cadre*.

(iii.) A Local Government should be able to revert an Indian Medical Service officer to military employ if it does not consider him suitable, provided such reversion takes place within three years of his first attachment to the Province for civil employ. We understand that this is the principle now adopted in the case of combatant military officers serving in a civil department, or in some special branch of the Army.

Assuming, as we do, that the initial distribution of Indian Medical Service officers among the Provinces, for eventual civil employ, which takes place before they come out to India, is carried out with reference to the probable needs of each Province, the above proposals are intended to solve the question of the employment of the men not actually required for military duties. These constitute a reserve which should, we consider, be distributed among the Provinces. There will then be no question of referring to the Director General in the case of the grant of leave to members of

10021-3,
17141-3,
23851-2,
29490-2,
29501-7,
33453-6,
43243.

791-6, 41519-25,
12390-2, 43086,
12121-3, 43196-200.
33410, 43237-43,
33454-6. 43248-55.

797-806.
12394-404.
17149-56,
33410,
33433-4,
41514-8,
43201-5

807-9, 23864-8,
914-20, 43122-31,
14870-1, 43256-62.
23794-9.

838-42,
17141-3,
23851-2,
27366-8,
29490-2,
33453,
41512-3,
43086,
43166-78,
43244-7.

* Messrs. Dutt and Hichens prefer a separate civil Medical service,

33418-22, the Provincial staffs, or to the Government of India as regards the employ or confirmation of officers in civil posts, though their good offices might occasionally be required by some Province which needed special medical assistance (as in the case of a plague epidemic) in regard to the temporary transfer of officers from military duty, or the loan of men from the *cadre* of some other Province.

810-1, (iv.) The selection of Indian Medical Service officers to be full colonels, and for administrative military work, must rest with the Government of India as at present; but, among such officers, the Local Governments should have full freedom of selection for the headship of their civil medical departments.

938-44, (v.) Medical officers employed in jail, sanitary, and medical instruction work, and as chemical examiners and alienists, are all concerned with Provincial administration, and should be selected and promoted by the Local Governments. It will be sufficient for the Government of India to prescribe general qualifications. If a Local Government cannot find a suitable officer in its own Province, it can, of course, apply for a man from another.

20623, (vi.) There is much to be said for the view, put forward by some witnesses, that bacteriological institutes should, in present circumstances, be made entirely Imperial; but this is a matter of administrative expediency upon which we do not pronounce a definite opinion. If, however, Provincial institutes are maintained, the officers working in them should be selected by the Supreme Government; and steps should be taken to co-ordinate the work of the Provincial and Imperial institutes, and employ their labours to the best purpose, by periodical conferences such as those held by the Board of Agriculture.

42586-90,
42625-7.
Cf. para.
322.

17169-73, Vol. VIII.,
29373, App. II.,
29508-14, pp. 228, 231,
Vol. VII., 244 & 272.
App. II., 39251,
p. 163, 41502-4,
33435-42, 43223-30,
33451-2, 43280-5,
35482-3. 45670-5.

378. Complaint was made, in Bombay and elsewhere, of recent orders by the Government of India which took away the discretionary power of Local Governments in matters relating to the acceptance of fees for private work by particular medical officers. We understand, however, that these rules are now under revision; and we need only say that, in our opinion, such matters ought to be decided by the Local Governments, the control of the Government of India, if any such is required, being limited to the prescription of general principles.

Orders in regard to acceptance of fees by medical officers.

Vide
para. 128.
43183-95,
43263-8,
43286-304.

17137-40.

10832-40.
12333.

379. We consider that Local Governments should have as full power over their civil assistant surgeons and hospital assistants as in regard to other 'Provincial' and 'Subordinate' services; and that there is no necessity to place such officers on rates of pay which are uniform throughout India, or to lay down uniform rules as to recruitment and promotion.* As an instance of the undesirable delays that occur under the present system, we cite the fact that, when we took evidence, a scheme sent up by the Bengal Government for the improvement in pay of hospital assistants had been delayed for 2½ years, and was still under consideration, because the Government of India had to consider the circumstances in other Provinces. In Burma, again, we were informed that the Local Government would have liked to obtain Burman hospital assistants instead of importing men from Madras and the Punjab, but that this would have involved paying more than the general scale permitted.

Unnecessary to place civil assistant surgeons and hospital assistants on uniform pay.

Footnote to para. 128.

* Sir F. Lely and Mr. Dutt dissent, as regards civil assistant surgeons, for the reasons stated previously.

Under present financial rules, reference to the Government of India would still be necessary in regard to the emoluments of senior assistant surgeons, which rise to Rs. 300 a month, and to alterations in grade pay generally; but the proposals we have made in Chapter III. will do away with these restrictions.

43184.
Paras.
120-8.

The scheduling by the Government of India of particular civil surgeoncies as tenable by assistant surgeons is unnecessary.

380. While the Government of India must continue to regulate the number of civil surgeoncies which may be made over to the assistant surgeon class in each Province, Local Governments should, within such limits, have full power to post assistant surgeons to any particular civil surgeoncy. In other words, the scheduling by the Government of India of particular stations as tenable by assistant surgeons, should be discontinued.

43086.

The Director General of the Indian Medical Service should be more freely used by Local Governments as an adviser.

381. We think that the Director General of the Indian Medical Service should be used by the Local Governments as an adviser in medical questions to a greater extent than he is at present, and that his functions in this respect should be of the same character as those which we propose for Imperial Inspectors-General as a class.

43086,
43173.

Chap.
VIII.

The Imperial Sanitary Commissioner.

382. Between 1880 and 1904, the Director General was also Sanitary Commissioner with the Government of India, but in the latter year a separate Imperial Sanitary Commissioner was appointed. His functions were described as being to advise the Government of India upon sanitary and bacteriological questions, and to consult and confer with Local Governments and their Sanitary officers on these matters, but he was not to be allowed to encroach, in any respect, on the administrative authority of the Local Governments and their officials. The Sanitary Commissioner is also in direct charge of the central bacteriological institute at Kasauli.

42521,
G. of I.
Res. of 8th
Sept. 1904.

His proper functions in relation to Local Governments.

383. In 1906 the Imperial Sanitary Commissioner proposed *inter alia*—

Letter to
G. of I.,
No. 1032, of
14th Aug.
1906.

(i.) That the position of the Provincial Sanitary Commissioners should be improved.

(ii.) That, as a preliminary step towards unifying the Sanitary departments throughout India, Sanitary officers should be directly appointed by the Central Government.

(iii.) That an 'Imperial' service of Sanitary Engineers should be created.

It appears to us that these suggestions trench on the administrative sphere, and were not in accordance with the terms of the Sanitary Commissioner's appointment. His functions in relation to the Provincial Governments should, we think, be of an advisory, and mainly of a technical, character; and his relations with them and with their officers should be regulated by the suggestions we have made in respect to Imperial Inspectors-General as a class. Acting within these limitations, he should prove a very useful adviser to Local Governments as well as to the Government of India.

Chap.
VIII.
Vol. VII.,
App. II.,
p. 163.

Local Governments should be able to appoint their own Sanitary Commissioners.

384. Our recommendation in paragraph 377 (v.) above will cover the appointment by Local Governments of their own Sanitary Commissioners, a power which is now enjoyed only by the Governments of Madras and Bombay. *A fortiori* they should have a free hand in the selection of Deputy Sanitary Commissioners, which the Imperial Sanitary Commissioner desired to place in the hands of the Government of India.

42572-5,
42722-7.

385. We think it desirable that the Sanitary Commissioners of the several Provinces should meet occasionally in conference, under the presidency of the Imperial Sanitary Commissioner.

Desirability of occasional conferences of Provincial Sanitary Commissioners.

CHAPTER VIII.

IMPERIAL INSPECTORS GENERAL, ETC.

386. When dealing, in previous chapters, with the various Departments of the Government of India which control and supervise subjects primarily administered by Local Governments, we have had occasion to discuss the position and duties of certain Imperial officers variously known as Directors or Inspectors General.* It is necessary, however, to consider more particularly the functions and position of these officers as a class. Such experienced administrators as the late Lieutenant Governor of the Punjab (Sir D. Ibbetson) and the present Lieutenant Governor of the United Provinces have thought it necessary to sound a note of warning as to the possibility of administrative encroachments by the Imperial Inspectors General, while in Madras and Bombay they are regarded with frank alarm, and the need of limiting their functions has been strongly insisted upon.

Vol. IX.,
App. V.,
p. 237.
Vol. VII.,
App. II.,
p. 163.
410-4,
1014-54,
1310-3,
8679-81.
Vol. II.,
App.,
p. 328.
32085-95,
33181,
33219,
33315,
35531,
35885.
Vol. VIII.,
App. II.,
p. 232.

387. The principal officers of this class are the following :—

The principal Inspectors General.

Under the Home Department—

The Director General, Indian Medical Service.

The Sanitary Commissioner with the Government of India.

The Director General of Education.

The Director of Criminal Intelligence.

Under the Revenue and Agriculture Department—

The Inspector General of Forests.

The Inspector General, Civil Veterinary Department.

The Inspector General of Agriculture.

Under the Public Works Department—

The Inspector General of Irrigation.

Under the Finance Department—

The Inspector General of Excise and Salt.

Under the Commerce and Industry Department—

The Director, Geological Survey, in respect to mining matters.

42521. The appointments shown in italics were created in, or subsequently to, 1901 ; but one of them, the Sanitary Commissionership, is a revival of a separate post, the functions of which were subsequently merged in those of the Director General of the Indian Medical Service ; and another, the Inspector Generalship of Irrigation, was formerly held by the Secretary to the Government of India in the Public Works Department in addition to his secretariat functions.

Vol. X.,
App. Ic.,
p. 193.

* The difference in title does not connote difference in functions—thus, the Director General of Education has no power to “direct” Provincial educationists—and we shall refer to these officers generically as Imperial Inspectors General.

These officers in no way replace Secretaries to the Government of India.

388. In considering the manner in which the Inspectors General should be utilized, we would lay stress on the fact that they cannot, in any way, replace the Secretaries to the Government of India in the Departments with which they are connected. The Secretary, whose position corresponds generally with that of a Permanent Under Secretary of State in the United Kingdom, must remain the *adlatus* of the Member of Council in charge of a Department, and the object of creating an Inspector General is to assist him with expert knowledge, and larger personal acquaintance with local conditions than can be possessed by the Secretariat staff.

Their prime function is to act as advisory officers to the Central and Local Governments.

389. The duties of the Imperial Inspectors General are fully defined in the Resolutions of the Government of India constituting their appointments, some of which we have already referred to. Their prime function, as there explained, is to act as advisory officers to the Government of India and also to Local Governments, and it is clearly stated that their appointment is not to involve administrative interference with the latter.

Paras. 185, 205, 301, 319, 328, 345, 352, 354, 370, 382.

Arguments of the Home Secretary as to the administrative utility of Inspectors General.

390. The utility of these officers from an administrative point of view was strongly urged by the Home Secretary to the Government of India. He has suggested to us that, as decentralization progresses, the existing methods of obtaining information as to the proceedings of Local Governments will prove inadequate to enable the Government of India to discharge their responsibilities to the Secretary of State, or to exercise their legitimate functions of control over the Local Governments; and that it is "essential that they should have some machinery for keeping them continuously informed of what is going on in the different Provinces, and to bring to their notice matters which can be learnt only on the spot." He considers that an Imperial Inspector General should be entitled to obtain direct from officers in the Provinces any information which may be necessary to enable him to keep the Government of India informed on matters of general importance relating to his branch of the administration, and that, to that end, every facility should be given him by the corresponding officials of Local Governments. Sir H. Risley would prefer such references to be made formally rather than demi-officially, though he does not attach special importance to this; and he would make it a general instruction that such correspondence should be restricted as much as possible, while he would also forbid periodical returns being called for, except with the sanction of the Government of India. He lays stress, in fact, on the great advantage of the Government of India being able to supplement paper information by the first-hand knowledge of expert inspecting officers.

45394, 45429-42, 45549, 45850-1, 45885-6.

Other considerations in favour of these officers.

391. Another consideration in favour of Inspectors General is that their knowledge of the various Provinces will occasionally enable them to advise the Government of India against the undue application of a tendency to prescribe for one Province methods that have succeeded in another, which is to a certain extent inevitable in the case of Members and Secretaries of the Government of India whose previous experience has usually been in one Province only. We have already had occasion to note this tendency in respect to land revenue

45549-50.

Para. 287.

matters. An Inspector General's initial experience may, it is true, also have been in a single Province; but his personal contact with diverse conditions elsewhere should soon dissipate any doctrinaire prepossessions in favour of universal application of the methods with which he was primarily familiar.

14664-5.

It may also be contended that the existence of these Inspectors General will permit the delegation to the Provincial Governments of powers which it might otherwise have seemed desirable to keep in the hands of the Central Government.

Vol. VIII.,
App. II.,
p. 232.

392. The Bombay Government challenges the necessity for most, at any rate, of the present Inspectors General, and holds that they should not be permitted to visit the Provinces, or to correspond with Provincial officers, unless authorized to do so by the Local Government. The other Local Governments, however, do not take up this extreme attitude, although they are by no means satisfied with the present position.

The utility of Inspectors General as advisers and inspectors in technical matters is generally recognized.

Vol. IX.,
App. V.,
p. 237.

The late Sir D. Ibbetson drew attention to the danger that the specialization, which has led to the appointment of the Imperial Inspectors General, might result in centralization. Specialization is a necessary development of modern administration, and so far as the Imperial Inspectors General, by inspection and advice, improve the technical efficiency of the administrative departments of the Government of India and of the Local Governments, the evidence we have taken appears fully to recognize the benefit which such officers are able to confer, by assisting administrative officials whose tale of work and previous education does not permit them to be themselves experts in all the subjects with which they have to deal.

9972,
14365,
17407,
19243,
20417,

28488,
Vol. VII.,
App. II.,
p. 163.
42325.

H.D. Des.,
No. 19 of
9th May,
1907.

393. The Government of India seem, however, to think that specialization must also involve some degree of centralization, while Local Governments evidently regard such a result with grave apprehension.

The Local Governments and their principal officers are, however, very apprehensive of administrative interference by Inspectors General.

Vol. II.
App.
p. 328.
Vol. VII.,
App. II.,
p. 163.

Vol. IX.,
App. V.,
p. 237.
14238,
39526-30,
13689,
14115.

The Governments of Madras, the United Provinces and the Punjab, the Chief Secretaries in Bengal and the Punjab, and the Financial Commissioner of Burma all warned us of the danger that the Inspectors General might assume administrative control, and that their activities might undermine the constitutional position of the Local Governments. The Chief Secretaries of Bengal, Eastern Bengal and Assam, and the United Provinces urged that the Local Governments ought to be heard before the Government of India took any administrative decision upon the opinion of these officers, and this view found favour elsewhere. Finally, the Chief Secretary in Madras, and the Financial Commissioner of Burma held that it would be a long time before any Inspector General could obtain such knowledge of the systems of the different Provinces as to render him a thoroughly trustworthy adviser in regard to the very diverse circumstances and conditions of each. This view was shared by the officiating Director General of Education.

14557,
19243,
28231.

18468,
18593-600,
18761,
30377.
1042,
14100-5.

43529-31.

7794-8,
8679,
10379;
19642,
20417,
27189.

32067,
35885-6,
38113,
42006,
42325.
18468,
18800.

394. There was, in fact, practical unanimity among the senior officers of all the Provinces that the sphere of duty of the Imperial Inspectors General should, except in matters of research and enquiry, be limited to consultation and advice, or as some witnesses in Bengal put it, that such officers should not go beyond suggestion and inspection.

Such apprehensions have obscured appreciation of the utility of Inspectors General.

Indeed, the possible dangers to the position of Local Governments from these expert officers loomed so large in some Provinces as to obscure appreciation of the undoubted benefits which might be secured if their sphere of work were clearly and suitably defined, benefits which have, as already stated, been frankly admitted by a number of important officials. We were, in fact, left under the impression that the Provincial Governments had, generally, not consulted the Inspectors General as much as they might with advantage have done.

An agency of this character is necessary, but its existence should not bring about any greater degree of centralization.

395. While admitting the necessity for an agency of this character, and the advantages which may be derived therefrom, we consider that the existence of Imperial Inspectors General need not, and should not, bring about any greater degree of centralization. We think it clear, however, that there has been a tendency in that direction, and this requires to be checked, not merely by stricter observance of the instructions already issued, but by a more detailed definition of the functions of Imperial Inspectors General and the manner in which these are to be exercised, and this we proceed to give.

Proper functions of an Inspector General.

396. After consideration of the great mass of opinion placed before us on this subject, we hold that the proper functions of an Imperial Inspector General are :—

(i.) The charge of experiments and research which the Government of India desire to carry out directly, and the supervision and co-ordination of subsidiary research in the Provinces.

(ii.) The establishment of bureaux of information with special regard to the needs of Imperial and Provincial administrative departments, and the dissemination of useful information.

(iii.) The furnishing of advice and information to the Government of India in regard to technical matters of which the Inspector General has special knowledge.

(iv.) The furnishing of full and ready assistance to Provincial Governments and their officers, either in response to enquiry or on his own initiative.

(v.) Inspection, throughout India, in respect to matters falling within his sphere.

Methods in which his functions should be exercised.

397. In order that an Inspector General may discharge these functions, he should have the right of the freest personal enquiry on tour wherever he may choose to go, and to receive every help that local officers can render to him, in furtherance of such enquiry. As a corresponding duty, he should give full notice to the Local Government, as well as to the head of the department with whose work he is concerned, whenever he proposes to visit a Province, informing them of the object of his visit, and enquiring if there is anything to which the Local Government would wish him to give special attention while he is in its territories.

398. On the conclusion of his tour in a Province, he should submit to the Local Government a memorandum stating his conclusions in regard to matters that have come under his notice, and as to which he is entitled to advise, while if he has noticed methods or systems which he considers to be unsatisfactory, he should indicate the remedial action which he deems necessary. When, however, an Inspector General sees reason to write in this latter sense on matters which fall within the sphere of a

Provincial Government, he should, if possible, see either the Secretary or the Member of Government in charge of the department concerned before he leaves the Province.

An Imperial Inspector General should send a copy of his inspection notes to the Government of India; but this should be only for information, and that Government should not take any direct action upon them in respect of matters of Provincial administration until the Local Government has had an opportunity of dealing with the case.

The Local Government should include the Inspector General's memorandum, and any ensuing correspondence or orders, in its printed "A" proceedings. As these are forwarded monthly to the Government of India, that Government will, if the memorandum has raised any serious point, be able to ascertain the action taken upon it by the Local Government, and to take such further steps (if any) as may then seem necessary.

399. Encouragement should also be given to Provincial heads of departments to visit centres of Imperial research and enquiry, and every assistance should be rendered to them in respect to the objects of their visit.

Provincial heads of departments should visit centres of Imperial research.

400. It is most undesirable that the Imperial Inspectors General should have any administrative authority in the Provinces, still more that they should be regarded as being in any way the executive heads of the departments with which they are connected. Development of their functions in that direction would give the Provincial departmental officer two masters, and an inducement to look past his own Local Government, and this is evidently one of the points on which Local Governments are most sensitive.

Imperial Inspectors General should have no administrative authority in the Provinces.

1034,
12516-7,
34522-31.
Vol. VIII.,
App. II.,
p. 232.

It follows that direct communication between the Inspector General and the heads of Provincial departments should be confined to technical matters, and, even there, should not extend to anything involving criticism of existing methods, suggestions for any new departure, or calls for information which cannot be easily and readily furnished by the Provincial officer. Any communication going beyond this should be addressed to the Local Government. Whether communication between the Inspector General and the heads of Provincial departments should be official or demi-official is a matter which should be settled in accordance with the views of each Local Government. We mention this point as we find that some of the Local Governments received with dissatisfaction a recent change from the demi-official to the official form, sanctioned by the Government of India in the case of the Sanitary Commissioner.

Vol. VII.,
App. II.,
p. 163.
Vol. VIII.,
App. II.,
p. 231.

401. Further, in matters touching general administration, all appearance on the part of the Government of India of using their expert advisers to coerce Local Governments into adoption of projected reforms for which these are not prepared should be avoided. These advisers will not be in a position to weigh the local factors which tell for or against administrative changes with the knowledge of the men on the spot and of the Provincial Governments. They may occasionally tender useful information as to steps which have been taken in other Provinces, or bring to notice that an experiment which local authorities meditate has been tried elsewhere and failed; but having furnished information of this

All appearance on the part of the Government of India of using Inspectors General to coerce Local Governments into adoption of reforms should be avoided.

sort, they should leave it to the Provincial Government to make such use thereof as it thinks fit, for it may deem that the local circumstances render such a precedent inapplicable. The main function of the Inspectors General with regard to administrative problems is, we think, to keep scientific knowledge up to date and disseminate it, and thus to enhance the appreciation of the technical factors of a problem by Provincial experts and Local Governments, as well as by the Government of India.

Dangers of making use of Inspectors General as a fresh administrative agency.

402. In such matters as police, irrigation, sanitation, excise, education, agriculture and forests, special care is necessary to guard against the danger of making use of the Inspectors General as a fresh administrative agency.* These are branches of work essentially within the domain of Provincial administration, and if the hand of an Inspector General can be traced in imposing policy or in shaping administrative local detail, the Provincial Governments cannot but be quick to feel that the Government of India are setting them aside and giving their confidence elsewhere. Any such impression must at once react on the feeling of responsibility among Local Governments and Provincial departments, and tend to deaden local initiative, producing lifeless uniformity and timidity, or else active hostility to suggestions of the Central Government for which an Inspector General is thought to be responsible. As the machinery for administrative enquiry and action by the Government of India is already ample, no further agency is required here.

Further suggestions for avoiding this risk.

403. Administrative interference by Inspectors General is, in our opinion, the gravest danger of the present system. To guard against it effectually, we think that whenever an Inspector General, in advising on a case, makes any recommendation, or statement of alleged fact, at variance with the report of the responsible Local Government, with the result that a Secretary to the Government of India proposes that the Local Government should be overruled, the case should be sent back confidentially to the latter Government, for consideration of, and comment on, the remarks of the Inspector General and the Secretary, before the Government of India finally deal with it. The reply minute by the Local Government should, in such circumstances, be entirely self-contained, and should be over the signature of the Lieutenant Governor or Chief Commissioner, or, in the case of a Council Government, of the Member of Council primarily responsible for the department concerned.

The fact that this is to be the normal course of procedure will make the Inspector General temperate in criticism, and cautious in his statement of facts, and will tend to prevent the Government of India forming a mistaken appreciation of the problems submitted for their orders. These expert advisers cannot always be relied on for complete accuracy as regards Provincial matters, and may easily be subject to correction in respect thereto by officers with greater knowledge of the Province discussed.

* But in respect to productive or protective irrigation works which are to be financed by the Government of India, the Inspector General of Irrigation must of course advise that Government in all matters which affect the selection of a particular scheme as an object of expenditure, and the amount of outlay thereon. 8316-22, 8379-82, 15052, 27479-86.

404. In short, there is a sphere of most useful work open to the Government of India specialists, in helping all who have administrative responsibility but have not time for comparative study, and in keeping the Central and Provincial Governments apprised of the results of their inspections ; but they should not be allowed to overshadow Provincial experts or to usurp the responsibility of Provincial authorities in matters relating to ordinary administration. On the other hand, the Provincial Governments should consult them fully and freely on any matter in which their advice may be of assistance.

Such specialists should be selected rather for high technical skill than on the ground of administrative ability or departmental seniority.

Concluding remarks as to the proper sphere of work of Inspectors General.

422.
29044,
34581,
34676-8.

405. We cannot agree with those witnesses who suggest that periodical conferences of the heads of Provincial departments would be a satisfactory substitute for the Imperial Inspectors General. Heads of departments are primarily selected for administrative ability and may lack high technical knowledge, while occasional conferences could not in any case fill the place of a permanent expert adviser of the Government of India, and of Local Governments, on technical matters.

Occasional conferences by heads of Provincial departments would be useful, but cannot replace Inspectors General.

Para. 322.

We consider, however, that the work of an Inspector General might often be usefully supplemented by conferences of this description, over which he should preside. As we have remarked with reference to the Board of Agriculture, a periodical conference of this character ensures co-operation and co-ordination, and reduces the risk of friction and misunderstanding between the Central and Local Governments.

Vol. VII.,
App. II.,
p. 163.
35887-9.
S. of S.
Des.
No. 112,
of 5th
Aug., 1904.

406. The regular touring of the Inspectors General should in no way prevent occasional visits by the Heads of Local Governments to the headquarters of the Government of India, and by Members and Secretaries of the Government of India to the Provincial capitals. We agree with the Lieutenant Governor of the United Provinces that much benefit would accrue from such personal communication in respect to important matters which may be under official discussion, and we should like to see some relaxation of the restrictions which have been placed upon the touring of the Members and Secretaries of the Supreme Government.

Personal communication between the highest officials of the Central and Local Governments should be encouraged.

407. The Government of India have frequently appointed Commissions or Committees to deal with particular branches of administration in the Provinces which appeared to call for general reform or for greater co-ordination, and we consider that the appointment of such bodies has led to good results. When any question of general reform is under consideration, it is much better to proceed by this method than by taking steps on the advice of Imperial Inspectors General. Dangers to be guarded against are, however, the passing of over-detailed orders on a Commission's report, and the assumption of a larger degree of control over Provincial administration in consequence thereof. Any development of policy, or increase in the efficiency of establishments, resulting from a Commission's labours should enable the future control of the Government of India to become more general, and ought thus to promote decentralization rather than lead to increased supervision over the Local Governments.

Commissions and Committees of Enquiry appointed by the Government of India: their utility and possible dangers.

CHAPTER IX.

LEGISLATION, APPEALS, AND REPORTS AND RETURNS, ETC.

LEGISLATION.

The existing outside checks on Provincial Legislation should continue.

408. All Acts passed by a Provincial Legislative Council have to receive the assent of the Governor-General as well as of the Governor or Lieutenant-Governor ; and a Local Government cannot ordinarily place a Bill before its Legislature until it has been examined and approved by the Government of India and submitted to the Secretary of State. Para. 28.

The Bombay Government desires, except where Provincial legislation may affect direct Imperial interests, such as defence, or foreign relations, to eliminate the control of the Government of India over such legislation, preserving only a formal assent thereto by the Governor-General, and a general control by the Secretary of State. Vol. VIII., App. II., p. 234. 35732-9.

We have already expressed the view that the Government of India should exercise a general control over Local Governments in administrative matters, and it follows that they should be in a position to supervise the embodiment of administrative policy in Provincial legislation. Having regard to this, and in view of the grave consequences which might result from hasty or ill-conceived measures, we think that the existing control over Provincial legislation should be fully maintained.

Our proposals and their corollaries will involve much amending legislation.

409. The proposals we make throughout this Report in the direction of decentralization, and specific suggestions by Local Governments and high officials which we have not thought it necessary to discuss in detail, will, if accepted, involve, in present circumstances, an immense amount of continuous amending legislation in regard to sections of particular Acts which vest in the Government of India, in a Local Government, or in a specified subordinate authority, powers the delegation of which to lower agency has now become desirable.

Schedule III., appended to this volume, embodies proposals submitted by certain Local Governments in this direction, arranged in three parts, dealing respectively with Imperial Acts of more or less general application, Imperial Acts of local application, and Provincial Acts.

We do not commit ourselves to an opinion as to the individual merits of these suggestions, save in so far as they are covered by proposals we have ourselves made ; and the schedule does not embody the views of all the Local Governments at the time the Commission assembled*, nor was it framed on consideration of the necessities which will arise if our proposals be adopted, and applied in like spirit to matters with which we were unable to deal in detail. The schedule as it stands is, however, sufficient to indicate the enormous amount of legislative amendment which will arise out of our recommendations.

It will be impossible to deal with these by the specific amendment of every Act affected.

410. To deal with this by the separate specific amendment of every Act affected is, we think, out of the question. Such legislation could not proceed at any uniform rate or in any uniform shape ; and the amount of

* The Bombay Government, for example, did not submit any such proposals. 35484-7.

detail involved, and the absence of finality in respect to a number of proposals for delegation which would be very useful as provisional measures, would clog the Legislatures of India with petty amending Bills for years to come. Further, when there is any question of amending an important Act in some of its details, the tendency is always to postpone such a step until it becomes necessary to effect a general revision of the law. This method of procedure would therefore involve great delay, while its results would be rigid, and incapable of further amendment save by the same cumbrous method, and the progress of the reforms we desire would thus be seriously hampered.

411. It appears to us, therefore, that the procedure required must take one of two shapes, viz. :—

(i.) The enactment of a general Decentralization Act, or Acts. These would contain, in schedules, the sections of all the specific Acts in which it is desired to forego the necessity of previous sanction to administrative acts by the Government of India, to substitute the Local Government for the Government of India as the executive authority which can take action in certain cases, similarly to substitute for a Local Government a Board of Revenue or other subordinate authority, and so on.

(ii.) The passing of a general Act of Delegation, which would permit the transmission of executive functions from a higher to a lower authority by notification of the Government of India or of a Local Government, as the case might be. Such an Act would follow the analogy of Act v. of 1868 (India), which permits the Bombay Government to devolve upon the Commissioner in Sind any functions vested in it by Acts of local application, and, with the consent of the Government of India, to make a similar delegation of powers given to it by general Imperial Acts.* There is also a later precedent in the case of Burma, where section 5 of Act XVIII. of 1888 authorizes (subject to the sanction of the Government of India) delegation to the Financial Commissioner of any functions assigned by law to the Local Government.

412. Opinion as between these two courses was fairly evenly divided ; but in favour of the latter we have the Governments of Bombay, Bengal, Eastern Bengal and Assam, and the United Provinces, and the late Lieutenant-Governor of the Punjab, while the Chief Secretaries of Burma and the Central Provinces gave a qualified assent to the principle.† Among those opposed to the suggestion were the Members of Council in Madras, the Agent to the Governor-General in Baluchistan, the Commissioner in Sind, and the Home and Revenue Secretaries of the Government of India, the two latter preferring the schedule method.‡

There are two other alternatives :—

(i.) A general Decentralization Act or Acts, with schedules of the specific amendments required.

(ii.) A general Act of Delegation, following the analogy of the Sind Act.

Evidence in regard to these two courses.

Vol. VIII.,
App. II.,
p. 235.
Vol. IV.,
App. II.,
p. 202.
Vol. V.,
App. II.,
p. 205.
Vol. VII.,
App. II.,
p. 162.
39251,
39534,
10354,
25181-4.

* In the case of some Imperial Acts, *e.g.*, those connected with criminal procedure and customs, the power of delegation is left to the full discretion of the Bombay Government.

† *In favour of course (i.)*.—1568-71, 7622, 7720-2, 7748-70, 19243, 19356, 19508-16, 19642, 19756-62, 21743, 21935-40, 22048-9, 29541-6, 29599-600, 29884-5, 31036-9, 40731-2, 42360-1, 42478-80.

In favour of course (ii.).—3893-5, 12310, 14238, 14468-74, 14652-7, 14844, 14943-8, 15183-4, 25860, 25952-6, 25962-5, 28355-8, 28607-8, 32067, 32240-2, 32450-9, 35740, 35800-4, 35863-4, 39251, 39338-44, 39534.

‡ 8821-5, 8878-83; Vol. IX., App. II., p. 217; 37222, 37339-48, 37370-2, 44394-7, 45392, 45443-6, 45767-72.

Some witnesses would also limit the delegations permissible by excluding matters relating to taxation, or bearing upon the liberty of the subject*, and others again would provide wide delegating clauses in all future legislation.†

Objections to each course.

413. The objections to a Decentralization Act as described in paragraph 411 (i.) are, that though this would prove a more convenient machinery than the separate amendment of each Act, it would still involve a great amount of labour, correspondence, delay, rigidity, and want of finality, since even if schedules could be made complete as regards present requirements, they would very soon require further amendment.

The objections to a General Delegation Act are—

(a) That it would be giving what might be described as a “blank cheque” to the Executive Government, and would thus involve an abdication by the Legislature of its proper functions.

(b) That, in many cases, the necessity for reference to a Local Government or to the Government of India in particular matters was deliberately inserted in their Acts by the Imperial or Provincial Legislatures, and that modification of such provisions by executive order would be regarded as a breach of faith.

Primâ facie these objections to a Delegation Act are weighty, but we have indicated below how they can be met.

Our reasons for preferring a General Delegation Act.

414. We consider that a general Delegation Act affords the most convenient and elastic machinery for legislative decentralization. The Sind Act above referred to was itself based on the precedent of Act XXXII. of 1867 (India), under which the Governor-General in Council was empowered to delegate the powers of a Local Government to the then Chief Commissioners of Oudh, the Central Provinces and Lower Burma, and we have it from the present Commissioner in Sind that “the Act has undoubtedly proved most valuable, and its working has been entirely successful. A careful search of the Commissioner’s records since the date of its passing has failed to reveal a single instance of complaint against it. It has enabled the Commissioner in Sind to exercise the powers of a Local Government under a number of Acts which have since been passed, or extended to Sind in the natural development of more highly organized conditions of administration.” Other witnesses gave evidence to the same effect, and desired the extension of the Act outside Sind.

The Commissioner in Sind was not in favour of such extension, mainly, it would seem, because he feared that such a step would affect the exceptional position he now holds, and accelerate the tendency (to which he called attention) to place him more on a level with the ordinary Divisional Commissioners of the Bombay Presidency.

As observed in a subsequent chapter, while we desire materially to enhance the status of the ordinary Commissioners, we do not wish to lower the special position of the Commissioner in Sind, nor do we think that the

* 18468, 18542-7, 18601-6, 33009-12, 33027-42, 42006, 42049-57, 42253-5.

† 18843-9, 27620, 45392.

extension of the principle of the Sind Delegation Act to other areas should, or would, have this effect.

18468. Commn's
Report,
paras. 74-5.

The extension of such an Act to Bengal was, it may be observed, recommended by the local Salaries Commission of 1885-6.

Act V. of
1908,
Part X.

415. We have also the example of the new Indian Civil Procedure Code, which includes in the body of the Act only general uniform principles of procedure, while minor matters, which were formerly stereotyped in the law itself, are now relegated to rules which each High or Chief Court can frame, or alter, with the assistance of a special Rules Committee, and subject to the sanction of Government. It is, further, the common practice of Indian Acts to allow the executive Government to deal, by rule or notification, with a number of matters touching the specific application of the law.

Analogies in existing Acts, and in the new Civil Procedure Code.

416. We therefore recommend the enactment of a general Delegation Act on lines analogous to that which has worked so well in Sind, so as to enable the transmission of executive powers from a higher to a lower authority by Government notification; but we propose that the exercise of such powers shall be subject to the following safeguards, which we consider will effectively meet such objections as might be reasonably taken to a Delegation Act pure and simple, or to the general application of the Sind Act as it stands.*

Recommendation of a Delegation Act, but subject to certain conditions and safeguards.

8824,
8878,
14709,
36138,
44394-5.

(i.) The legislation in regard to which such Act may be used must have been in force for at least five years. This sufficiently meets the objection that where an Act has reserved powers to a particular authority, the Legislature must have intended that they should be kept in those hands. That may have been so at the time the Act was passed; but in the process of years the provisions of an Act become generally understood, and a body of legal and departmental rulings grow up which settles doubtful points and thus enables the delegation of functions to a lower authority.

14472,
18468,
27288,
42054.

(ii.) Any proposed notification of delegation of functions under this Act should be published in draft in the Government Gazette, and a reasonable period should be allowed for the submission of objections, as under the procedure in regard to rules and bye-laws laid down by the Indian General Clauses Act.

Act X. of
1897, sec.
23.

(iii.) Any proposed delegation of powers vested by an Imperial Act in the Government of India, in a Local Government, or in a subordinate authority, to a lower authority than that mentioned by the Act, must be notified by the Government of India. Further, such draft notification must be placed on the table of the Imperial Legislative Council, and sufficient time afforded for members of that Council to make an interpellation, and if necessary move a resolution, on the subject.†

* Mr. Dutt dissents, and thinks that a General Delegation Act, empowering removal of legislative safeguards by executive orders is bad in principle. A general Act of the kind proposed does not exist in any part of the British Empire, and the numerous delegations proposed by Local Governments clearly indicate the dangers of such an Act in India. All reasonable delegations, requiring amendment of the law, can be effected by a few Amending Acts with schedules, passed by Legislative Councils after due consideration, while to give a "blank cheque" to the Executive would create alarm in India. And it would be considered a breach of faith, Mr. Dutt thinks, if existing Acts be altered under powers now conferred by a General Delegation Act.

† This they will be competent to do under the powers which the Secretary of State now proposes to confer upon them.

If any proposed delegation were found to evoke considerable opposition, the Government should relinquish it, or have recourse to special amending legislation to give it effect.

14474,
18545,
35740.

This procedure is, in fact, analogous to that adopted in the recent Port of London Act, under which acquisition of land for Port purposes, which would formerly have required special private Bill legislation, can be carried out under a Board of Trade order, provided such order has been communicated to both Houses of Parliament and has not evoked a hostile motion there.

(iv.) The same procedure should apply in the case of delegations proposed in respect to Acts passed by Provincial Legislatures. But here the action would be taken by the Local Government—with the previous consent of the Government of India in regard to the delegation of any powers which a Local Act has reserved to the Governor General in Council—and the papers would be placed on the table of the local Legislature.

(v.) Delegations made under this procedure should be capable of withdrawal by executive order if the Local Government, or the Government of India, as the case may be, should see special cause for such action.

Vol. V.,
App. II.,
p. 205.

As thus outlined, the procedure we propose would save much time and trouble in non-controversial matters, and greatly facilitate the adaptation of existing administrative machinery to altered circumstances, while the prerogatives of the Legislatures would be respected by informing them of all action proposed, and requiring their specific sanction to any suggested alteration which had provoked material opposition.

The practice of giving delegation powers in specific Acts should be extended.

417. Wide powers of delegation by means of executive notification have indeed been already granted under specific Acts of the Indian Legislatures, as for instance by those cited in the margin.

Future Acts should, as far as possible, give wide powers of a similar character, and where the Legislature has already assented in advance to such delegation, the more elaborate procedure outlined above would of course be unnecessary.

Act II. of 1886 (Income Tax), sec. 40.
Act IV. of 1905 (Railways), sec. 2.
Act I. Bengal, of 1885 (Ferries), sec. 36.

Act IV. Madras, of 1884 (Municipalities), sec. 288.
Act V. Madras, of 1884 (Local Boards), sec. 160.
Act I. Madras, of 1902 (Court of Wards), sec. 8.

APPEALS.

418. We deal with the general question of appeals in Chapter XVII., but we have to consider here the extent to which the administrative actions of Local Governments should be subject to appeal to the Government of India, or to the Secretary of State. Such appeals may arise:—

(i.) In the case of Government officers who feel aggrieved by action on the part of a Local Government which affects their position in the public service.

(ii.) From members of the public in matters which affect them individually or generally.

419. There are already certain restrictions in regard to appeals from the decisions of Provincial Governments. Thus the Government of India Petition Rules permit

Vol. X.,
App. XIII.
pp. 245-7.

Restrictions already laid down in regard to appeals to—

Local Governments to withhold memorials addressed to the Government of India in certain cases, of which the following are the most important :—

(a) The Government of India.

Rule 11(7). (i.) In the case of an appeal against the order of a Local Government upholding, on appeal, the dismissal, removal, reduction, or other punishment of a Government servant, or an *employé* of a local authority, whose salary is not more than Rs. 100 a month.

Rule 11(8). (ii.) When an appeal is made against any decision which by law, or rule having the force of law, is declared to be final.

(iii.) When a petition is an appeal :—

Rule 11(11). (a.) in a case for which the law provides a different, or specific, remedy, or in regard to which the time allowed by law for appeals has expired ;

Rule 11(12). (b.) against an order or decision of the Local Government communicated to the petitioner more than six months previously, and where no satisfactory explanation of the delay in petitioning is afforded ;

Rule 11(10). (c.) against the non-exercise by a Local Government of a discretion vested in it by law or rule ;

Rule 11(6). (d.) from a judicial decision with which the executive has no legal power of interference.

Rule 11(13). (iv.) When no previous application has been made to the Local Government in a matter on which it is competent to pass orders.

Vol. X., App. XIII., pp. 248-51. 420. The Secretary of State's Memorial Rules, again, permit the Indian Governments to withhold transmission of memorials addressed to the Secretary of State, or to Your Majesty, when, *inter alia*—

(b) The Secretary of State.

Rule XII.(7). (i.) Such memorial is an appeal against an order of an Indian Government regarding the dismissal, removal, reduction, or other punishment of a Government servant, or of an *employé* of a local authority, whose salary is not more than Rs. 100 a month.

Rule XII.(7). (ii.) When it is an appeal against a similar order of a Local Government, which has been confirmed by the Government of India, in the case of an officer whose salary is not more than Rs. 250 a month.

Rule XII.(6) & (8). (iii.) When a memorial is an appeal from a judicial decision, or against a decision which, by any law or rule having the force of law, is declared to be final.

Rule XII.(10). (iv.) In the case of an appeal against the non-exercise by an Indian Government of a discretion vested in it by law or rule.

In all cases in which a petition to higher authority is withheld by an Indian Government in the exercise of the above powers, the memorialist must be informed of the action taken and the reason therefor ; and periodical lists of petitions so dealt with have to be submitted to the Government of India or to the Secretary of State, as the case may be.

G. of I.
Petition
Rules,
Nos. 12-13.
S. of S.
Memorial
Rules, Nos.
XIV-XV.

421. The evidence and arguments for and against restriction of the present rights of appeal from the decisions of Local Governments followed, generally speaking, those which we have analysed, in Chapter XVII., with primary reference there to appeals within the Provinces.

While greater finality should be given to the decisions of Local Governments, some right of appeal must remain.

The large right of appeal from the decisions of Provincial Governments which now exists undoubtedly leads to intervention by the Government of India in the details of Provincial administration. The whole object of

our recommendations in the preceding chapters has been to give Local Governments larger powers in regard to administrative details, and it follows, therefore, that their decisions in such matters should be given greater finality than at present.

We cannot, however, entirely concur with some authorities who desire that Local Governments should have absolute discretion in regard to the treatment of officers belonging to 'Provincial' and 'Subordinate' services.* We note, too, that some witnesses who claimed very large administrative powers for Local Governments, recognized that personal appeals may legitimately be made to the Government of India.

Our suggestions
in regard to
appeals from
Government
servants.

422. The Home and Revenue Secretaries to the Government of India have suggested some expansion of the salary limits within which the decisions of Local Governments in respect to their officers should be regarded as final ; but we think that a better test in regard to the application of such finality is afforded by the status of the officer, and according as the decision passed is an original or an appellate order.

Officers belonging to 'Imperial' services, who are, as a class, appointed in the United Kingdom, must, we think, retain their present rights of appeal to the Government of India, and to the Secretary of State, against orders of a Local Government which affect them prejudicially. We would not, however, allow such appeal in respect of an officer's non-selection for a post to which considerations of seniority do not primarily apply, or against the refusal of a Local Government to grant him any pensionary or other concession which he cannot claim under law or rule.

In the case of officers belonging to 'Provincial' and 'Subordinate' services, we would allow a single appeal, to the Government of India, in cases where a Local Government has passed an original order which materially affects the position of the appellant in the public service, *e.g.*, against orders of dismissal, suspension, degradation, or supersession in respect of promotion which is mainly accorded with reference to seniority ; but where the Local Government has acted as an appellate authority in respect of orders originally passed by an officer subordinate to it, its decision should be considered final. Nor should appeal lie against decisions which we desire to make non-appealable in the case of 'Imperial' officers.

And from mem-
bers of the
public.

423. As regards memorials by members of the public against administrative actions, we consider that there should be no appeal beyond the decision of a Local Government where such decision has been passed on appeal from a subordinate authority ; but that against original orders of the Local Government there should (subject to the modification proposed in paragraph 425) be the same right of appeal as already exists.

Procedure
where a Local
Government
alters the order
of a subordinate
authority to the
disadvantage of
the appellant.

424. Where a Provincial Government, on appeal, modifies orders passed by a subordinate authority, such modification is usually to the advantage of the appellant. It may, however, occasionally happen, that the Local Government's order varies the decision to his material disadvantage. Such variation should, we think, be treated as equivalent to an original order by the Local Government, and should be appealable accordingly.

* Vol. IV., App. II., p. 200 ; 42006, 42079-80, 42325, 42481-90 ; Vol. IX., App. III., p. 234.

1256,
35792.

45408.
Vol. X.,
App. XIII.,
p. 247.
44059.

17433.

14238,
18468,
30556,
30621-3
30655,
32530.

21844-5.

44059. 425. In cases where appeal is allowed to the Secretary of State against the decision of a Local Government, such appeal should not lie until the petitioner has first memorialized the Government of India and obtained their orders. As the Memorial Rules at present stand, a man aggrieved by an action of the Government of Madras or Bombay may, in certain cases, appeal direct to the Secretary of State without any reference to the Government of India. Further, we think that the time limit now imposed in regard to the submission of appeals to the Government of India should apply also to memorials to the Secretary of State.
- Vide para.*
419 (iii.)

Appeals to the Secretary of State to be preceded by memorial to the Government of India : desirability of a time limit in respect of such appeals.

REPORTS AND RETURNS, ETC.

- 43745,
44044,
44476,
44813,
45387.
- Vol. VII.,
App. II.,
p. 164.
- Vol. VI.,
App. II.,
p. 136.
- 3659-62,
6117-26,
9048-51,
9061-3.
- 32067,
33315,
35237,
14238,
18475-8,
18808-14,
19243,
22101,
28231,
28614.
- Vol. X.,
App.
IIa-IIe,
pp. 201-17.
44044,
44070-107,
44625-55,
45559-77.
- 42325.
- Vol. VI.,
App. II.,
p. 136.
35367,
35846.
Vol. VIII.,
App. II.,
p. 236.
42006,
42325.
426. The evidence of the Secretaries to the Government of India goes to show that the number of periodical reports and returns, due to the requirements of the Supreme Government, has not materially increased of late years, although a contrary opinion was expressed by the Lieutenant-Governor of the United Provinces, who attributed the larger demand partly to the requirements of the Secretary of State and partly to those of the Government of India, while the Chief Commissioner of the Central Provinces drew attention to the labour which was occasionally caused in supplying information in answer to Parliamentary questions.
- Within the Provinces, reports and returns have to be submitted by local officers with reference to the requirements of the Provincial Governments and other headquarters offices as well as to those of the Government of India. The complaint made in Madras was rather as to the needless complexity of some returns than of their excessive number. We were told, for instance, of a crop return extending into 150 columns, and the village accounts were mentioned as capable of simplification.
- Similarly, in Bombay, the two Bengals and the United Provinces, the evidence was less of a tendency to add to the burden of reports than as to the desirability of lightening the present load. Allegations as to the increase in the number of reports and returns called for were made mainly in Burma and the Punjab, and such increase was ascribed to the requirements of the Government of India and the Secretary of State, to the necessity of furnishing replies to Parliamentary questions, and to the development of special departments.*
427. It appears to us that reports and returns are unduly numerous, and occasionally too elaborate. In 1900-01 a serious attempt was made, under the auspices of Lord Curzon, to curtail the number and length of the periodical administrative reports submitted to the Government of India by the Local Governments, and the latter were enjoined to make similar enquiries in regard to the mass of departmental literature coming up to them.
- We think, however, that the curtailments of periodical returns thus effected were not drastic enough.
428. It has been suggested that a number of the present annual administration reports might be made triennial or even quinquennial, but we are not in favour of this course. The advance in decentralization which we recommend may make it possible to abolish some of the present returns, or to omit matters which now figure therein ; but in so far as they deal with points on which
- Number, and complicated character, of existing reports and returns.
- The action taken in 1900-01 to reduce reports and returns.
- It is undesirable to make annual administration reports triennial or quinquennial.

* 9972, 13689, 39251, 39577, 41007, 42325.

the Government of India and the Local Governments should be informed, decentralization makes it essential that these reports should be submitted not less frequently than at present. The course proposed is, moreover, open to the objection that where reports are submitted at long intervals, the officer who draws them up will often not have been in charge of his office during the whole period that they cover.

Fresh steps for curtailment of returns, etc., should now be undertaken, and repeated every few years.

429. We consider that the best means of reducing the present burden of returns and reports is to set on foot fresh enquiries similar to those instituted by Lord Curzon, both in the Provinces and with reference to the reports and returns required by the Government of India. Having regard to the tendency to stereotype returns which may only be temporarily required, we think that such enquiries should be repeated every few years.

18808-14,
22101.

Enquiry desirable
as to the reports
and returns
furnished to the
Secretary of
State.

We also consider that enquiry should be made as to the present necessity for all the reports and returns now furnished to the Secretary of State. It would appear from the statements of the Secretaries to the Government of India that some of these might with advantage be dispensed with.

43873-7, 44635-6,
44093-5, 44651-5,
44128, 44931-6,
44625, 45569.

Suggestions for
diminishing
general calls for
returns from
district officers.

430. We would likewise draw attention to the waste of time, and the burden on district officers, involved by headquarters authorities calling for reports from all Commissioners or Collectors, upon matters with which they could themselves deal, or on which only a few local officers could give a really useful opinion ; while such calls seem to be passed on, in large measure, by the recipient to officers subordinate to himself. Where advice from Commissioners and district officers is required at headquarters, reports should usually be called for only from a few selected officers.

37456-7,
37997,
38113,
38157-66,
38276-83,
45778-81.

Increase in Parliamentary questions relating to India. This work might be reduced by expansion of the functions of the Indian Legislatures.

431. Reference has been made above to the burden imposed on Government officials in India by having to supply information, sometimes of a far-reaching character, in answer to questions asked in Parliament. Of late years, consequent on the increasing interest taken by Members of Parliament in Indian administration, the number of references by the Secretary of State to the Government of India has very largely increased, as shown in the following statement furnished to us by the Home Secretary to the Government of India in respect of his Department.

45387.

YEAR.	Number of communica- tions made to Secretary of State in connexion with questions in Parliament.	Number of questions on Indian affairs apper- taining to the Home Department, asked in Parliament.
1898	16	66
1899	8	57
1900	16	20
1901	2	15
1902	11	40
TOTAL ..	53	198
1903	13	38
1904	13	48
1905	31	82
1906	43	153
1907	209	165
TOTAL ...	309	486

A large number of these communications require reference to Local Governments and their officers.

The expansion of the functions of the Indian Legislative Councils recently announced by the Secretary of State may, we hope, render it possible to reduce the work now thrown upon administrative officers and departments in India by having to furnish answers to Parliamentary questions.

432. We would also draw attention to the gradual increase of Secretariat establishments throughout India. Thus, figures furnished to us in regard to Registrars, superintendents and clerks show that in 1907 the total strength of these officials in the Finance*, Home, Commerce and Industry and Revenue and Agriculture Secretariats of the Government of India amounted to 266, costing Rs. 46,000 a month, whereas in 1897 the same branches of administration required the services of only 141 men, costing Rs. 21,000 a month. Apart from such increases in the clerical establishment, the Finance Department has, during this period, received a Joint Secretary to deal with Military Finance work; the Revenue Department has obtained a Deputy Secretary, and the Home Department an additional Under Secretary; while the Commerce and Industry Department, which was constituted in 1905 with a Secretary and an Under Secretary, has already found the services of a second Under Secretary necessary.

Increase in Secretariat establishments largely inevitable, but our recommendations ought materially to diminish the work in headquarters offices.

The Provincial Secretariats have also expanded during this period.

This increase of establishments represents increase of work which is, no doubt, to some extent inevitable, the material, intellectual and political advance of the country bringing up new questions, or necessitating the reconsideration of old ones, and calling for elaboration and specialization in the various branches of the public services; while there is a growing tendency, on the part of all affected by the actions of Government officials, to appeal to the highest executive tribunal open to them.

Vol. VII.,
App. II.,
p. 161.

Para. 49.

At the same time, as we have already observed, there has been an unmistakable tendency on the part of all Secretariats to interfere in unnecessary detail with the action of the authorities subordinate to them, and the recommendations we make in the direction of decentralization ought to result in a material diminution of work in the headquarters offices.

Paras. 158
169, 229,
315.

Para. 150.

400-09.

433. We have already referred to the desirability of reducing the bulk of Imperial Codes such as the Civil Service Regulations and the codes of the Public Works and Forest Departments. We think that Provincial administrative codes and manuals are also too lengthy. We find, for instance, that the manuals issued by the Bengal Board of Revenue on various subjects extend to between 20 and 30 volumes. We have already indicated that codification of rulings is desirable within certain limits, but we consider that these have been exceeded. We could not, of course, examine in detail the numerous and various Provincial manuals, but we were left under the impression that in many respects they limit the discretion of local officers too rigidly. We think that this defect should be remedied, whenever an existing manual comes under revision.

Provincial administrative codes and manuals are too lengthy and rigid.

* Including the Military Finance Branch.

PART II.

CHAPTER X.

SUGGESTIONS IN REGARD TO THE CONSTITUTION OF
PROVINCIAL GOVERNMENTS, ETC.

Parliament originally contemplated the extension of the Council form of Government, which prevails in Madras and Bombay, to the other large Provinces.

434. We have already explained briefly the constitution of Local Governments, and have drawn attention to the fact that Madras and Bombay are under Governors in Council. Five of the other major Provinces are administered by Lieutenant-Governors without Executive Councils, and the Central Provinces are similarly ruled by a Chief Commissioner.

The Council form of Government, which is the older of the two, has always existed in the Presidencies of Madras and Bombay, and formerly applied in the old Presidency of Bengal from which the Government of India developed. The original intention was that, as large separate Provinces were called into being, this form of administration should be applied to them also. Thus, provision was made by Act of Parliament in 1833 for the creation of a Presidency of Agra* with a Governor-in-Council of its own, and in 1853 for the formation of the then undivided Province of Bengal into a similarly governed Presidency, as also for the creation of a new Presidency of like character. Although these provisions have not been utilized, and the actual step taken was the appointment of Lieutenant-Governors, they have never been repealed, but are merely held in abeyance.

Arguments in favour of present adoption of this course.

435. It has been suggested to us, chiefly by non-official witnesses, that it would tend to stability in administration, and enable larger delegation of power to Local Governments, if Council Governments were substituted for Lieutenant-Governorships. It was represented that when the Executive Government consists of one man who changes every five years, there is greater likelihood of fluctuations in policy and of the undue operation of personal opinions, and, it may be, personal prejudices.

Arguments against.

436. On the other hand, it is urged by experienced officials that there is no need for such a change of system. The arguments on this side of the case are that the Lieutenant-Governor is an able and experienced administrator, who in some instances has previous knowledge not merely of the Province he is called upon to govern but of another, and has had to deal with the larger problems of the Indian Empire, as a member of the Viceroy's Council; and that the concentration of power in a single hand leads to greater promptness and efficiency than exists in Council Governments, where the members may differ seriously among themselves.

Discussions of 1867-8.

437. The question was debated by the Government of India and by the India Council in 1867-8, when the weakness of the then Government of Bengal had been apparent in regard to the Orissa famine, and the Secretary of State had suggested, as a possible remedy, the administration of the Province by a Governor-in-Council, after the

Chap. II.

3 & 4,
Will. IV.,
cap. 85.
16 & 17,
Vic., cap.
95.

11885-7, 26220,
15267, 26233-5,
15423-4, 29567,
15901-5, 29670,
16001-3, 29852,
16063, 29970-1,
18279, 29993-5,
18330-3, 30040,
18368, 31532,
19185-7, 31626,
21595-7, 40109-10,
21720-1, 40165-7.

14147,
14163,
14451-61,
18537-9,
18582-5,
18804-6,
18986-9,
20529-31,
20566-74,
21928-30,
22682-5,
22718,
22764-5,
31149-52.

* The present United Provinces, less Oudh.

model of Bombay and Madras. The resulting discussions were published. On the side of a Governor-in-Council system were Sir Bartle Frere, Sir Henry Maine, and Sir William Grey, himself Lieutenant-Governor of Bengal; while against it was the then Viceroy, Lord Lawrence, whose most weighty support came from Sir W. Muir. The latter, however, admitted that a Lieutenant-Governor was not in so favourable a position as a Governor-in-Council for devolution of powers by the Government of India. "Where (he said) the whole power of Government vests in a single individual, it is never safe to relax a certain measure of oversight. For, however good a thing it is to have the personal activity and responsibility proper to individual action, you are at the same time liable to personal idiosyncrasies, to an over-zeal or activity in some particular direction, and, sometimes, also, to the prevalence of a crotchet, or (but this rarely) to remissness or unwillingness to grapple with some special question, or perhaps to neglect altogether some special department. Therefore, a certain degree of control is indispensable."

The discussion did not lead to any change in system.

45482-92. The Home Secretary to the Government of India declined, under instructions from that Government, to inform us as to more recent discussions, or to give his own views upon the question.

438. The following proposals for change were discussed by other witnesses :—

Suggestions for change made to us.

19712-9. (i.) To retain Civilian Lieutenant-Governors, but to give each two Civilian colleagues, as in Madras and Bombay, though the Lieutenant-Governor should perhaps have larger powers of over-ruling them.

19243,
19268-70,
19349-55,
19403-15,
19440-8. (ii.) To furnish Lieutenant-Governors with subordinate Councils. This view has been best set forth in the evidence of the Chief Secretary in Eastern Bengal and Assam. He suggests that the two members of the Board of Revenue in that Province should not deal merely with revenue matters, but should concern themselves with all branches of the administration, and tour through the Province on behalf of the Lieutenant-Governor, retaining their statutory and appellate powers as a Board in revenue questions. They would, in fact, divide the work of government with the Lieutenant-Governor, and would dispose of minor cases as his deputies, but each would send all important cases to the Lieutenant-Governor, and the latter's orders would be final.

Vide
refer-
ences
against
para. 435.

(iii.) To establish regular Council Governments, as in Madras and Bombay, and in the Supreme Government itself, having at their head Governors who would usually, or often, be appointed from home.

439. With the development of administration in all its branches, the growth of important industrial interests, the spread of education and political aspirations, and the growing tendency of the public to criticize the administration and to appeal to the highest executive tribunals, the Lieutenant-Governors of the larger Provinces are clearly over-burdened. We have had no evidence that the members of the Council Governments of Madras and Bombay have too little to do; on the contrary, the complaint is that these Local Governments are overloaded with work which might be got rid of by devolution

We think the powers vested in a Lieutenant Governor too wide to be expediently entrusted to one man.

of powers. The population of Bengal and of the United Provinces considerably exceeds that of both Presidencies, while Eastern Bengal and Assam has a larger population than Bombay. *A fortiori*, therefore, Lieutenant-Governors cannot attend to all the work which is supposed to fall upon them, and must delegate to their Secretaries—who are often relatively junior officers—the settlement of a variety of matters which in the case of Madras or Bombay, and analogously in the Government of India, would claim the attention of the members of Government. In so far as this state of things exists, the Secretaries are in the undesirable position of exercising power without responsibility.

Further, even if a Lieutenant-Governor could dispose of all the work demanding consideration at the hands of a Provincial Government, we think that such powers are too wide to be expediently entrusted to one man, however able or zealous.

But are not in favour of some of the above suggestions.

440. We are, however, not in favour of the first suggestion referred to in paragraph 438. A Lieutenant-Governor drawn from the same service as his colleagues, and possibly junior to one or more of them, would not ordinarily command their deference in a degree sufficient to obviate friction.

We are also against the second suggestion. Such a system would, under a strong Lieutenant-Governor, practically convert the members of the Board of Revenue into mere Secretaries, while, under a weak one, there would certainly be delay and dissension.

We prefer the establishment of a regular Council Government as in Madras and Bombay.

441. On the other hand, the advantages of the third suggestion, *viz.*, the establishment of a regular Council Government, are that it affords:—

(i.) Provision for suitable distribution of work, and relief to the head of the Province.

(ii.) Greater continuity of policy, collective consideration of important questions, increased public confidence, and consequently less necessity for outside official control.

(iii.) The introduction of a fresh mind, possessed by a Governor whose position and antecedents would command the deference and support of his colleagues.

(iv.) Greater efficiency of the Provincial Governments in relation to their Legislative Councils.

But we do not think that the Governor need invariably be appointed from Home.

442. On administrative grounds, and as a means of promoting decentralization, we are therefore in favour of this system; but we do not think that a Governor need invariably be appointed from England. The Governorship of Bombay has occasionally been filled by a distinguished Indian Civilian, and men are from time to time found in that service who could adequately fill such posts in other Provinces. It is therefore, not desirable, absolutely to close such appointments to the Indian Civil Service. The prospective loss to that service of some of the existing Lieutenant-Governorships would be made up, in considerable part, by the creation of new memberships of Council.

Provincial Executive Councils should, moreover, consist of a Governor and not less than four members.

443. We do not, however, suggest that the new Councils should consist merely of a Governor and two Civilian colleagues, as is now the case in Madras and Bombay. The Provincial Executive Councils require expansion to meet the growing mass and difficulty of public business, to secure the representation of fresh interests, and as we suggest in the following chapter, to

allow the absorption by Government of such functions, now exercised by Boards of Revenue and Financial Commissioners, as must still be discharged at the headquarters of a Province.

32 & 33
Vict., cap.
97, sec. 8.

In our opinion, a Provincial Government should consist of a Governor and not less than four members, and of these not less than two should be appointed under the same conditions as now apply to memberships of Council in Madras and Bombay.

We desire to add that this expansion of Provincial Executive Councils would also permit of the strengthening of the administration by the inclusion of specially qualified natives of India.*

444. As regards the possibility that the establishment of Council Governments of this character would tend to greater friction as between the Government of India and the Local Governments, it must be recollected :—

The establishment of Council Governments should not lead to greater friction between the Government of India and the Provinces.

(i.) That hitherto, in many matters, there have been no adequately defined spheres of functions as between the Central and the Local administrations ; and that our recommendations will make such separate spheres more definite, although no system can be wholly free from occasional friction between authorities representing different points of view.

(ii.) That the existing Council Governments in Madras and Bombay have traditions of past freedom from the control of a Central Government. They were originally independent Presidencies, and accepted a subordinate position only gradually and with reluctance, the circumstances being rendered more difficult by the fact that, for a long time, the Governor-General was also Governor of Bengal, and that no Madras or Bombay officials took part in his administration. These considerations would not apply if Lieutenant-Governorships, with no traditions of past independence behind them, were converted into Governorships-in-Council. These Council Governments should have no right of direct communication with the Secretary of State, outside matters of routine, and we think it desirable, in the event of such a change as we have suggested taking place, that such powers of direct reference to that authority as are now enjoyed by the Madras and Bombay Governments should be taken away.

Para. 26.

We would, however, allow a Council Government to submit an appeal to the Secretary of State, through the Government of India, in regard to any important decision of the latter Government, affecting the Province, from which it differed materially.

445. Again, in matters requiring reference to higher authority a Council Government might not be unanimous, and correct decision by the Government of India on difficult and doubtful questions would be facilitated if they were in possession of a minute of dissent, by one or more of the local Council, setting forth a different aspect of the case. A Lieutenant-Governor's letter, on the other hand, need give no evidence of the fact that some of his advisers are not in accord with his views.

446. We recognize, however, that change in the existing system is not equally urgent in the case of all Provinces, and that the time for making such change

Change in the existing system must, however, be largely determined by political considerations.

* The Chairman and Mr. Hichens do not think it desirable to lay down any principle for the allocation of the seats.

must be largely determined by considerations which do not come within the scope of our reference.

Tenure of Civilian Secretariat appointments.

447. The tenure of Civilian Secretariat appointments differs in different Provinces. In Madras and the Central Provinces there is no formal rule, though in the latter a two years' term for Under-Secretaries is said to be applied in practice. In the United Provinces the term is two years for Under-Secretaries, and in Bombay three, but no period is fixed for a Secretaryship.* In Bengal a three years' term is prescribed for both Secretaries and Under-Secretaries, and in Burma the same term apparently applies. In Provinces where there are Commissioners, these are officers of higher pay and standing than the Secretaries (other than the Chief Secretary) to the Local Government, so that, even in the absence of a time limit, these would ordinarily vacate office on promotion to Commissionerships.

318-28,
24849-55.

28232.
33183-6.
14339.

14150.

An officer should not be allowed to spend too much time in Secretariat or headquarters posts.

448. We have received evidence as to the tendency to keep an officer who has shown himself useful in Secretariat work upon this kind of duty, with the result that the Secretariats are not in sufficient touch with the difficulties of district officers and the needs of the districts, and tend to develop a paper government marked by undesirable uniformity and rigidity. The growth of what has been sometimes termed a separate Secretariat caste was perhaps most marked in times past in Bombay, but here we understand that there is now more interchange of Secretariat and district posts, and in general there is a fairly constant flux and reflux of officers as between these two categories of employment. It must further be recollected that Civilian Secretariat officers are not confined to a single department or set of departments. The Indian Civil Service is looked upon as a *corps d'élite* for general administrative work, and an officer drawn from it may, in the course of his service, hold various appointments of different character.

12667,
12710-3,
12935-6,
19642,
21777-84,
21962,
33186-92,
35238-47.

35379,
35823-8.
Vol. VIII.,
App. II.,
page 236.
Vol. IX.,
App. III.,
pp. 234-5.

35241-7,
35823-8.

It seems clear, however, that steps should be taken to prevent an officer, however useful he may be in that capacity, from spending too much of his time in Secretariat or headquarters service; and the Bombay Government, for example, have proposed that not less than three years should elapse between the same officer's tenure of different Secretariat appointments, and that no officer should be made a Secretary unless he has done 10 years' executive service, of which five have been spent in district work. A somewhat similar suggestion was made in Eastern Bengal, where an official witness suggested that no man should become a Secretary to the Government of India until he had served for three years as head of a district.

Vol. VIII.
App. IV.,
p. 236.

19642.

Proposals to this end.

449. We think it should be a necessary qualification for appointment to an Under-Secretaryship that an officer has spent at least four years in district work, and that a man should not be made a Secretary unless his actual district service (periods of furlough being excluded) amounts to eight years. District service would include appointments such as that of Settlement officer, but not the tenure of a headquarter post such as that of Director of Land Records or Commissioner of Excise. We regard this district service qualification as more important than the application of the three-year rule for the tenure of a Secretariat appointment. Speaking generally, that is a

* There are no Deputy Secretaries in the Provinces.

desirable rule, but it might be rendered nugatory by an officer being transferred from one Secretariat post to another; and sometimes public interests might justify the retention of an officer who had already served three years in the same post. The district service condition we propose would, moreover, meet the tendency to allow officers to oscillate between Secretariat service or special duty under the Government of India and in their own Local Governments, for the rule (which should apply also to the Government of India Secretariats) would render it essential for an officer to have done a certain amount of district service in order to qualify for further Secretariat employment.

15534, 27074-8,
17498, 37065,
17729-34, 37222,
23460, 37226-8,
25520-3, 37324-31.
26220,

10379, 12907,
10669-72, 13063,
12555, 13321,
12592, 13638-41.

450. Evidence has been given as to the tendency of Local Governments to apply the same set of laws or rules to every part of a Province, although the circumstances of its constituent portions may be different, as for instance in Bengal with its natural sub-divisions of Bengal proper, Bihar, Orissa, and Chota Nagpur; in Eastern Bengal and Assam; in the Central Provinces and Berar;* and in Bombay proper and Sind. In the last-mentioned case, for example, we found that the Bombay Land Revenue Code, which was drawn up for a Province of small raiyatwari proprietors, had been applied to Sind where the tenures are materially different. In Burma, again, it has been alleged that Chief Commissioners and Lieutenant-Governors whose service had been mainly spent in India had pressed measures the full benefit of which to Burma was doubtful.

This undesirable tendency to doctrinaire uniformity ought to be materially diminished by bringing the Secretariats more into touch with actual district experience and needs, and by the establishment of Council Governments, whose members will have more collective knowledge of local peculiarities, and more time to apply this knowledge than Lieutenant-Governors can individually possess.

12092-4, Paras. 38-
12667, 40.
17407,
17434-42,
24777-86,
31287,
31314-9,
32067,
35531,
39577.

451. We have also had evidence that the specialized departments referred to in Chapter II., occasionally press their own ideas and departmental interests, through their officers at headquarters, without reference, or in opposition, to the views of Collectors and Commissioners, who should be in close touch with the feelings and prejudices of the people. In subsequent chapters we shall suggest measures for securing more harmonious co-operation between these departments and the District Officers, while larger district experience on the part of the Civilian Secretaries will tend to remedy such evils as may still arise from pressure by zealous experts at headquarters.

452. The fact will, however, remain, that, in the Public Works Department, the Chief Engineers are also Secretaries to Provincial Governments. Seeing that this department deals with matters involving large expenditure of money, and requiring an intimate knowledge of the country and the general administration, we think it undesirable that an overburdened Lieutenant-Governor

Undesirable tendency to uniformity would be diminished by bringing Provincial Secretariats more into touch with district experience, and by the establishment of Council Governments.

Larger district experience on the part of the Provincial Secretariats will reduce tendency of the special departments to press their own ideas at headquarters.

Our proposals in respect to Executive Councils will remedy defects in the present method of administering the Public Works Department.

27171-2,
27723-8.

* It should be noted, however, that there is a Secretary with special experience of Berar, who deals with matters specifically relating to that sub-province in the Central Provinces Secretariat, and that the Commissioner of Berar has larger powers than those of the Central Provinces proper.

should have to control it with the advice only of departmental officers, and we think it equally inadvisable that the Public Works portfolio should, as is now usually the case in Madras and Bombay, be similarly left in the hands of the Governor. Our proposals for the general institution of Council Governments, with enlarged Executive Councils, will, however, enable this portfolio to be entrusted to one of the ordinary members of Council, as it is in the Government of India; and so long as this is so, we think it an advantage that the Secretaryship should be in the hands of an officer of technical knowledge and experience.

8.
Vol. VIII.
App. I.,
p. 222.

And will improve
control over Pro-
vincial finance.

453. We have observed, in Chapter III., that, in the small existing Councils of Madras and Bombay, the Financial portfolio has to be entrusted to hands which also control important spending departments. We do not think it desirable that a Financial Member should be placed in this position, and the enlarged Councils we suggest will also enable this defect to be remedied.

Para. 64
(v.).

CHAPTER XI.

BOARDS OF REVENUE AND FINANCIAL COMMISSIONERS.

All the major
Provinces except
Bombay possess a
Board of Revenue
or Financial
Commissioner.

454. In all the major Provinces except Bombay there is a Board of Revenue or a Financial Commissioner, dealing, under the Provincial Government, with all matters relating to revenue administration which are deemed to require the control of a headquarters authority.*

455. In Madras, where there are no Divisional Commissioners, the Board's members exercise powers in regard to excise and revenue settlements which in other major Provinces are (always in the case of excise, and usually in the case of settlement) vested in separate Commissioners. The Board of Revenue here consists of four members, two of whom deal with matters specially appertaining to the land revenue, a third with settlements, agriculture and land records, and a fourth with salt, excise, customs, income tax and stamps.

6031,
6739.

In the two Bengals and in the United Provinces, the Board consists of two members, one of whom is, generally speaking, in charge of subjects connected with the land revenue, while the other deals with miscellaneous revenue. In the Punjab, Burma, and now in the Central Provinces*, the functions of the Boards of Revenue are discharged by a single Financial Commissioner.† In all these Provinces there are territorial Commissioners, who are subordinate to the Board of Revenue or Financial Commissioner in revenue matters.

Vol. IV.,
App. I.,
p. 198.
Vol. V.,
App. I.,
p. 202.
Vol. IX.,
App. IV.,
p. 237.

Vol. VII.,
App. I.,
p. 159.

Vol. III.,
App. I.,
p. 174.

456. By the end of the 18th century, Boards of Revenue had been established in Madras, and in the Bengal Presidency, represented by the present Provinces of Bengal,

* At the time we took evidence there was no Financial Commissioner in the Central Provinces, but one has been subsequently appointed.

† In the minor administrations of Baluchistan and the Frontier Province, where there are no Divisional Commissioners, a Revenue Commissioner (who in Baluchistan is Judicial Commissioner also) is the controlling revenue authority. He is also, in the Frontier Province, Secretary to the Chief Commissioner for revenue matters.

37423,
38113,
39051-2.

Eastern Bengal, and the United Provinces. The appointment of Financial Commissioners is of much more recent date.

In Bombay, development has been upon different lines. A Commissioner of Revenue was there constituted in 1830, and to him was entrusted (as to the Boards in Bengal and Madras) general control over the revenue administration of the Presidency. When further aid was necessary, instead of adding subordinate Commissioners, the course taken was to divide the Province, at first into two, and later into three territorial charges, each Commissioner retaining responsibility for the general administration in his division, whereas, in other Provinces, the Boards of Revenue deal only with revenue matters.

The Bombay system.

Vol. II.,
App.
p. 329.
Act II. of
1883.

457. The Boards of Revenue originally worked as collective bodies, being, in fact, subordinate Councils for revenue matters. In 1887, however, the Madras Board was reconstituted (under an Act passed in 1883) as a body of Commissioners dealing each with his separate subjects, and the collective action of the Board is now confined to :—

Distribution of
work among
members of
Boards of
Revenue.

(i.) Matters of personal conduct affecting officers of the Indian Civil Service.

(ii.) Matters of importance affecting estates under its management as Court of Wards.

(iii.) Matters involving important questions of principle, or regarding which the opinion of the full Board is expressly called for by Government.

(iv.) Matters referred to the full Board by any member.

In certain cases the two Land Revenue members also decide jointly on important questions connected with that department.

14240,
14350,
18573-4,
18609,
18878-85,
21477,
21541,
21545,
21669.

In other Provinces the Boards sit collectively more seldom than in Madras. Under Bengal Regulation III. of 1822, the Lieutenant-Governor can authorize a single member to exercise, either generally or locally, all the duties and powers of the collective Board, and assign any special duty to any member separately "for the greater despatch of business or other cause." A member, sitting singly, cannot, however, (unless specially authorized by the Lieutenant-Governor), reverse or alter a decision or order of a Commissioner or Collector without the concurrence of the other member. Such division of business is now habitually made in the two Bengals, the Board seldom sitting as a whole.

28341-3,
30117-8,
31064-75,
31079.

Vol. VII.,
App. I.,
p. 159.

In the United Provinces the distribution of appellate work, and of certain special questions arising in Bundelkhand is territorial ; otherwise it is by subjects.*

In these three Provinces, therefore, apart from informal consultation, which, we understand, is freely resorted to between members who transact their work in the same building, and from statutory provision regarding the disposal of appeals, the collective action of the Board is confined to questions of special importance, in which its joint opinion is asked for by Government, and to matters, such as selections for certain appointments, in which the members are jointly interested.

* The concurrence of both members of the United Provinces Board is necessary to the revision or amendment of a decree of a lower Revenue Court.

General functions
of Boards of
Revenue and
Financial Com-
missioners.

458. While the details differ in different Provinces, the principal duties of Boards of Revenue and Financial Commissioners are in connexion with such questions of land-revenue, administration as by law, rule, or practice have to be referred to them by subordinate authorities, *e.g.*, settlement, the collection of revenue and local rates, suspensions and remissions, the maintenance of land records, the partition of permanently settled estates, the acquisition of land for public purposes, the grant of loans to landlords and agriculturists, and to co-operative credit societies, and the work of the Agricultural and Veterinary departments.

Similarly the sources of miscellaneous revenue, such as excise, salt, stamps, income tax and customs, fall within their charge. In Madras the control of the Forest Department is directly vested in the Board : in Bengal the Board of Revenue, in subordination to the Bengal Government and the Government of India, supervises the production of opium in the Government opium agencies in Bengal and the United Provinces, and conducts the sales of opium for export.

In short, in regard to almost all matters connected with the land and the collection of revenue, the Boards of Revenue are responsible for the general unity, co-ordination and efficiency of the administration, and they would initiate, or be consulted on, any new departure in policy or method.* They also possess some powers of patronage. They have to refer in more important matters to the Local Governments, but there is a fairly wide sphere within which, subject to appeal to Government, they are the determining authority.

Appellate
functions.

459. The functions of the Board of Revenue as an appellate court in regard to the decisions of the Commissioners, Collectors and other officers subordinate to it in revenue matters, are of the utmost importance, and especially so in the United Provinces where appeals under the Revenue and Rent Acts constitute a severe tax upon its time. In such matters a Board's decisions are usually final, though capable of special revision by the Local Government.

Vol. VII.,
App. I.,
p. 159.

They are also
generally Courts
of Wards.

460. Except in Burma, where there is no such Court, the Board of Revenue is also Court of Wards for revenue-paying estates, which are managed by Government agency owing to some incapacity of the proprietor.

10268-9.

Office establish-
ments and
touring.

461. The Boards have their own office establishments, which are separate from the Government Secretariats, and their members make periodical tours for the inspection of district work; and, in the United Provinces, for the disposal of appeals *in situ*.

6170-2,	22005-12,
6548-9,	30216,
6712-6,	31076-8,
12968,	31113-4,
21517,	39271-5.

The original in-
tention was to
confer wide
powers in revenue
matters upon
Boards of
Revenue, etc.
Their powers
have now been
materially cur-
tailed.

462. The original intention was to confer upon the Boards of Revenue wide authority in regard to revenue matters. Thus in Bengal Regulation 1 of 1829, the Boards then existing in the old Bengal Presidency are described as tribunals for the determination of all questions relative to the assessment of lands under settlement, and for the judicial decision of many other important cases; as the general guardians of the fiscal interests of the State; as directors and superintendents of executive officers; and as the confidential advisers of Government. A Financial Commissioner, again, is described in various Acts as the "chief controlling

Act XVII.
(Punjab)
of 1887,
sec. 11.

Act XVIII
(Burma)
of 1888,
sec. 4.

* The term Board of Revenue includes Financial Commissioners except where otherwise stated.

revenue authority", under the Local Government. Executive orders and statutory restrictions, requiring reference to Government in a great number of detailed matters, have, however, curtailed the Boards' powers and influence, while the fact that they possess very limited financial powers, and have to obtain the specific authority of Government for the creation or modification of appointments, however small, sets a rigid limit in practice to their independent action.

21511-3, 29889-91,
23630-1, 30010-11,
29262, 30040,
29301, 30717,
29516-20, 39577,
29562-6 39642-3.
29852,

463. A number of witnesses considered that it was unnecessary to have a Board of Revenue in addition to Divisional Commissioners, and that one or other of these should be abolished. We hold that Commissioners should be retained, as a most valuable link in the chain of administration between individual districts and the headquarters administration of the Province. To put the districts directly under the latter in revenue matters, would inevitably lead to further centralization in the Secretariats.

Necessity of retaining territorial Commissioners.

464. Granting the retention of Commissioners, the arguments against the retention of the Boards are that, under the present system, there are really two headquarter Secretariats; that Commissioners can never attain the position of real importance which they ought to possess so long as they are dwarfed by a Board of Revenue; and that the members of the Board are removed from effective contact with district administration, which their touring cannot be sufficient to secure.

Arguments against retaining Boards of Revenue, etc.

Vol. VII.,
App. II.,
p. 164.
44425,
44430,
45398,
45792-4.

465. On the other side it must be noted :—

(i.) That with the abolition of the Board, the work falling on the Government would be greatly increased, and it would be necessary to strengthen the Secretariat establishments materially in order to afford the co-ordination necessary in respect to the revenue administration in the districts. Commissioners and Collectors must work on the same general lines, and these must be laid down for the Province as a whole.

In present circumstances these should remain.

18510-3.

(ii.) That there is a certain amount of work which Commissioners cannot do unless their establishments are considerably increased.

14680.
17260,
21512,
34696.

(iii.) That the Board is a valuable co-ordinating and unifying authority, and that its opinions, especially when delivered collectively, must weigh more with Government than those of isolated Commissioners. Under the present system the Board may serve as a valuable breakwater against hasty and ill-considered changes.

15925-8,
18517-21,

22548.

(iv.) That the Board constitutes a valuable court of appeal in revenue matters.

15925-8,
21933-4,
21981,
22577-80, 22548,
23273. 22678,
22958-9,
29304.

(v.) That it is a popular and well-understood body, especially in the two Bengals, where its abolition might give rise to complaint and suspicion.

With the Local Governments constituted as at present, we think that these arguments have much force, and we do not consider that an extension of the present powers of Commissioners need, *per se*, militate against the retention and usefulness of Boards of Revenue or Financial Commissioners.

21474.

466. It may be suggested, however, that an enlargement of the powers of Commissioners might render it feasible to convert the existing Boards of Revenue into single Financial Commissioners, as in Burma and the Punjab. We are not in favour of this idea, because we attach great importance to the deliberative character of

We are against converting Boards of Revenue into single Financial Commissioners.

the Boards. Their collective opinion on important questions carries greater weight with the public and Government than would the individual pronouncement of a single officer.

Defects of the existing system.

467. We are, however, much impressed by the following considerations :

(i.) Under the existing system, members of a Board of Revenue and Financial Commissioners are confined to revenue matters, and are out of touch with such important branches of the administration as local and municipal government, education, sanitation, and police, while at the same time they may be called on, later, as Lieutenant-Governors, or as members of the Government of India, to deal with these very subjects. 6429-46.

(ii.) Such touring as is done by the members of a Board is primarily in connexion with their own particular subjects. 6170-5, 22792-6, 22005, 31113-8.

(iii.) The existence of a separately organized headquarters office outside the Government Secretariats does, undoubtedly, tend to some re-duplication of work (especially in the matter of office noting) and occasionally to friction. 18612-3, 21882.

(iv.) Proposals submitted by the Board to Government are noted on in the Secretariat without further reference to the former authority, and the Lieutenant-Governor may be materially influenced by the views of the Secretary to Government, an officer junior to the members of the Board.

Undesirable to convert members of Boards of Revenue or Financial Commissioners into subordinate Colleagues, or Secretaries, of Lieutenant-Governors.

468. We have already dealt with a proposal to remedy these defects by converting members of the Board of Revenue into subordinate colleagues of the Lieutenant-Governor, and have indicated that we do not consider this a satisfactory solution. We object still more strongly to a suggestion that the Financial Commissioner in the Punjab should become a Secretary to the Local Government. Paras. 438 (ii) & 440. 39286.

But our proposed Executive Councils would enable the absorption of Boards of Revenue, etc.

469. But if, and when, the Lieutenant-Governorships are, as we have already suggested, converted into Council Governments, we think that it will be desirable to make the Executive Councils sufficiently strong to absorb the existing Boards of Revenue or Financial Commissioners, and to vest in the Government itself such functions now discharged by these as cannot expediently be made over to Commissioners. The Head of the Province would thus share the burden of responsibility with independent and experienced counsellors, who would be more useful in this capacity as dealing with a wider field of administration. At the same time the objections now raised against the re-duplication of work and the existence of two separate office establishments would be met.

We are fortified in this opinion by the fact that a proposal of a similar character was put forward by the Board of Revenue in the United Provinces so long ago as 1893. Vol. VII., App. IV., p. 189.

The Bengal system for bringing the Board of Revenue into closer touch with Government is useful pending the absorption of the Boards in Executive Councils.

470. A system introduced in Bengal by Sir Andrew Fraser, which brings the Board of Revenue into closer contact with the Government without merging it therein, is deserving of attention. Under this system, a matter which the Board has, by law, rule or practice, to submit to Government, is first noted on by the Board's clerical establishment, and is then similarly dealt with in the 14349, 18886-9, 14530-4, 18981-5, 14607-13, 22548, 14686-7, 22588-601, 18611-7, 22672-7.

Government Secretariat. It is then noted on by the Secretary to the Board, then by the Revenue Secretary to Government, and after him by the appropriate member of the Board. In minor matters, if the Board's member and the Revenue Secretary are in agreement, the conclusion arrived at issues as a Government order ; but if they are in disagreement, and in all important matters, the papers are sent on to the Lieutenant-Governor, who passes the final order.

This system has the advantage of enabling the Board's member to have the last word as against the Secretary, and also of giving him an opportunity of weighing the Secretary's arguments before coming to a conclusion. The Lieutenant-Governor, moreover, has both sides of the case fully before him. As at present applied, however, the system does not touch the double noting of two offices, and it has been recognized by the witnesses who spoke in its favour that it must inevitably lead to the Board's office being merged in that of Government.

20729-30,
21873-83.
Vol. V.,
App. II.,
p. 204.

44425,
44430.
Vol. VII.,
App. II.,
p 164.

A system of this description has the approval of various senior officers who have had experience of it, while it meets the wish expressed by the Lieutenant-Governor of the United Provinces that the Board of Revenue should be brought into closer connexion with Government.

We consider it to be a useful makeshift, pending the more complete absorption of the Board into a Governor-in-Council system.

Vol. II.,
App.,
pp. 328-9.

471. In Madras, where there are no territorial Commissioners, the functions exercised by these officers in other Provinces are, in so far as they have not been left to Collectors, exercised by members of the Board of Revenue, each of whom is a Commissioner for specific subjects throughout the Province.

System in
Madras. Its de-
fects.

The defects of this system seem to us as follows :—

(i.) Those noted in respect to the Lieutenant-Governor Provinces as regards duplication of Secretariats, inadequate inspection by touring, and dissociation of the Boards' members from all but revenue duties. This last point applies here with still greater force since, owing to the existence of a larger Board of Revenue, officers reach it earlier in Madras than would be the case in other Provinces, while, in consequence of the existence of a local Council, the likelihood of their attaining a position in which they will have other than revenue work to do is greater. As regards touring again, since each member makes his inspections mainly with reference to the matters he deals with departmentally, there is even less general personal review of the district administration than in Provinces where the Boards are numerically smaller.

Vol. VI.,
App. II.,
p. 134.
6193-8.

(ii.) Owing to the absence of Divisional Commissioners, there is no intermediate officer who can inspect the districts from the standpoint of general administration, and advise junior Collectors ; and the Government lacks an official who can speak with authority as to the general circumstances of a large tract of country. If matters in a district are abnormal or difficult, it becomes necessary to send down a member of the Board for the purpose of special investigation, whereas in other Provinces this function would be usually discharged by the Commissioner on his own initiative.

* Its advantages.

472. On the other hand—

(i.) District decentralization has proceeded further in Madras than in any other Province, and the Collector there occupies a position of higher authority than he does elsewhere. While this may be partly due to the large size of the districts, it may also be fairly ascribed to the absence of territorial Commissioners. 1097, 34731-3.

(ii.) There is a distinct advantage in the grouping together of a number of high officials who, while dealing each with their own subjects, have the opportunity of consultation with one another, and can make collective representations to Government on matters of importance.

(iii.) If the Board in its present shape were done away with, it would be obviously impossible that the Local Government should deal direct from headquarters with all the districts of this large Province, and it would be necessary to establish a system of territorial Commissioners.

Hardly any witness in Madras advocated this last step,* and the Local Government was strongly opposed to it, urging that such a measure would dwarf the authority of Collectors, and would be very expensive. It considered that six Divisional Commissioners would be required, as against four members of the Board, and that it would still be necessary to have special subject-Commissioners for separate revenue, settlements, forests, and *inams*†. 63, 6486-7, 7712-9, 9907, 9947-9. Vol. II., App., pp. 329.

Were the Madras Government to remain on its present footing, we would maintain the existing system, but would enlarge the functions of the Board.

473. Were the Madras Government to remain on its present footing, we should not be inclined to recommend any material modification of the existing system, which has been long established, and with which the public seem generally satisfied. Moreover, we consider it of distinct advantage that the Commissioners of excise and settlements should, in present circumstances, sit as members of the Board of Revenue. Their presence there facilitates administration in these departments and prevents undue specialization.

But, assuming the retention of the Board, we think it would be desirable that its functions should be enlarged so as to bring within its cognizance matters which in other Provinces are dealt with by Divisional Commissioners, *e.g.*, district board and municipal work.

Expansion of the Executive Council should, however, allow of the absorption of the Board. It would then be necessary to appoint Divisional Commissioners.

474. If, however, as we consider advisable on other grounds, the Executive Council of the Province should be expanded,‡ we think that it would then be perfectly feasible for the Local Government, assisted by special Commissioners of salt and excise and of settlement, to take into its own hands the direct co-ordination and control of the revenue administration, and such matters as the general charge of forests. Divisional Commissioners should then replace the present Board. These should not, however, encroach upon the existing powers of Collectors, but should undertake the functions, not absorbed by Government, now devolving upon the Board in revenue matters. They should also exercise the same functions as we propose for

* The Chief Secretary in the Central Provinces, who formerly served in Madras, was, however, of opinion, from his experience in both Provinces, that the system of Divisional Commissioners was preferable. 24758.

† An *inam* is a grant of land revenue-free, or on specially favourable terms.

‡ Since the above was written, the Secretary of State has proposed such an expansion.

Commissioners generally in respect to other branches of the administration.

Such Commissioners, together with the Commissioners for special subjects referred to above, should meet periodically for the discussion of important matters, and they should be at full liberty to submit joint representations to Government on questions of policy and procedure.

Given these safeguards—of an enlarged Executive Council more widely representative than it is at present, of a relatively small number of Divisional Commissioners who should not be allowed to encroach upon the functions of the Collectors, and of facilities for discussion and collective representation by these Commissioners—we consider that the change we have suggested should be of advantage both to Government and to the people.

Para. 456.

475. In Bombay there is no Board of Revenue, the place of such a body being occupied, as already explained, by territorial Commissioners who are directly under Government. System in Bombay. Its defects.

Up to the year 1890, the Commissioners of the Presidency proper lived at Poona during the rains, and thus had opportunity for informal consultation among themselves, while the Government could refer to them collectively any question on which their joint opinion was desired. At present the Commissioners live in their own charges, from which the former system was considered to divorce them too completely; and they now only meet collectively at Poona (without the Commissioner of Separate Revenue) for a few days, in order to discuss matters which the Government specially refers to them.

35546-7,
35554-9.

34696,
34751-9,
37222.

The objections taken to the existing system here are that :—

(i.) There is reduplication of work in the various Commissioners' offices.

(ii.) There is an absence of co-ordination and guidance.

(iii.) The Commissioner of Separate Revenue is at present altogether detached from the general district administration, while the position of the Commissioner for settlement and land records is anomalous and unsatisfactory.

(iv.) There is no collective body outside the Government which comprises the best administrative experience of the Province, and can submit proposals or remonstrances to which careful attention must be paid.

We do not consider the present situation satisfactory; and in our opinion the defects in the former Bombay land revenue system might possibly have been remedied earlier had the Commissioners been able to meet more freely, and to emphasize their individual views by collective representations.

Vide para.
239.

476. While we do not propose the establishment of a Board of Revenue in Bombay, we think that the Commissioner system there requires to be buttressed by full and frequent opportunities of collective consultation between the Divisional Commissioners and the Commissioner of Separate Revenue, such as we have suggested in the case of Madras. This will maintain the advantages of the existing Bombay system, which makes the Commissioner reside in the division for which he is responsible, and gives him a position of influence in respect to the general work of administration, while it will at the same time enable free exchange of views by Commissioners and give them a stronger position *vis-a-vis* of the Local Government. How these should be remedied.

We also look to an expansion of the Executive Council as allowing the Revenue Member of the Local Government to give greater attention to revenue matters, and to afford the further co-ordination which is now effected in other Provinces by a Board of Revenue or a Financial Commissioner.

While Boards of Revenue and Financial Commissioners remain, they should be given wider powers in revenue matters.

477. While Boards of Revenue and Financial Commissioners remain, we consider that they should, as far as possible, be placed in the position originally intended for them—that of exercising wide authority in regard to revenue matters. The further control of the Local Government should be confined, as far as possible, to matters of principle and policy, and the Board should be able to dispose of a number of matters on which reference to Government is now necessary. For instance :—

(i.) While it is for the Government to lay down, generally, the conditions under, and the extent to, which remissions or suspensions of land revenue may be granted, there should be no need for reference to it by the Board as to specific applications of these principles.

(ii.) When powers have been delegated to the Board as a statutory final authority, the Local Government should be very cautious in exercising any right of revision.

(iii.) Standing orders or general circulars of the Board should not require the confirmation of Government (as at present in Madras) except where important matters of principle are involved. 6342-9.

(iv.) Power might be given to the Board to reappropriate within the same major heads (subject to the salaries proviso referred to in paragraph 96), and, within budget limits, to make permanent appointments up to Rs. 50 a month, and temporary appointments up to Rs. 100.

In Chapter III. we have already indicated a variety of matters, such as pensions, and acting and travelling allowances, where larger powers might be delegated to Boards of Revenue, as well as to heads of departments and Commissioners. Paras. 155
et seq.

We deal in a separate chapter with the powers and functions of Boards of Revenue as Courts of Wards.

Detailed suggestions made by Local Governments for the grant of further powers to Boards.

478. Schedule III. appended to this volume includes a number of proposals made by Local Governments for the grant to Boards of Revenue, or Financial Commissioners, of powers now vested in the Local Government by Imperial Acts, such as those relating to customs, stamps, income tax, and court fees, or by the land revenue or other laws of the various Provinces. We are not in a position to examine such suggestions in detail, but we think they should be carefully considered, with a view to delegating to these authorities all powers which can be expediently entrusted to them. *Vide para.*
409.

It will also be for the Local Governments to revise rules and departmental instructions; in order to give larger powers to Boards of Revenue and Financial Commissioners in matters where such rules or orders are at present unduly restrictive. 6290-3. 6627.

Distribution of the work of a Board of Revenue among its members.

479. The view has been expressed that the distribution of the work of a Board of Revenue among its members might well be left to the Board itself; but having regard to the special considerations which may weigh with Government in the appointment of members for the charge of the different departments, we are doubtful

of the expediency of such a change, and we would maintain the existing condition under which the distribution of work among the members is regulated by the Provincial Government. It seems desirable, moreover, that, as in Madras, certain important subjects should be definitely assigned by Government to the disposal of the full Board.

Reg. III.,
Bengal, of
1822,
sec. 4.
Act. III.
U.P.
of 1901,
sec. 6.

Act. VII.
(Eastern
Bengal
and Assam)
of 1905,
sec. 4.
Act. XVII.
(Punjab)
of 1887,
sec. 7,
Act. XVIII.
(Burma)
of 1888,
sec. 2 (1),

Vol. X.,
App. X.,
p. 240.

480. The Madras Government has full freedom in respect to the appointment of the members of its Board of Revenue ; but in Bengal, Eastern Bengal and Assam, and the United Provinces their appointment rests with the Governor-General in Council, whose sanction is also necessary to the appointment of the Financial Commissioners of Burma and the Punjab. We consider that, in these important Provinces, the Head of the Provincial Government should now have full powers to appoint members of the Board of Revenue and Financial Commissioners, and the Home Secretary to the Government of India sees no objection to such a change. The same remark applies to the recently created post of Financial Commissioner in the Central Provinces.

Appointment of
members of
Boards of Re-
venue and
Financial Com-
missioners.

CHAPTER XII.

COMMISSIONERS.

481. With the exception of Madras, all the major Provinces possess authorities intermediate between the Collectors of districts and the headquarters administration. These authorities are styled "Commissioners of Division," their charges being divisions of the Province, each containing several districts.

Divisional Com-
missioners exist
in all the major
Provinces except
Madras.

The establishment of Commissioners in the old Bengal Presidency dates from 1829 ; and in the following year a Revenue Commissioner, whose functions are now distributed between several officers, each of whom has charge of a division, was created for the Bombay Presidency. The appointment of Divisional Commissioners for the subsequently acquired Provinces of the Punjab, Burma and the Central Provinces followed in due course.

Reg. I.,
Bengal, of
1829,
sec. 4.

482. The original Bengal Regulation contemplated the exercise by Commissioners of the powers and authority formerly vested in the Boards of Revenue and Courts of Wards, subject to the control and direction of a *Sadr* or head Board, and to such restrictions and provisions as the Governor General in Council (who then directly administered the Bengal Presidency), or the *Sadr* Board with his authority or sanction, might prescribe. The almost synchronous Bombay Regulation laid down that the Revenue Commissioner should, under the instructions of Government, have control over the whole revenue administration of the Province.

Causes which
have led to re-
duction in the
powers and func-
tions of Com-
missioners.

Reg. V.,
Bombay, of
1830,
sec. 2.

It will thus be seen that the original intention was to vest Commissioners with very large powers in revenue matters ; and as they had police and judicial jurisdiction also, all local matters with which the administration was at that time concerned were practically within their purview. Their subsequent dissociation from judicial functions* ; the constitution and growth of specialized departments ; the development of the postal and telegraph

Vol. III.,
App. I.,
p. 174.

* In Upper Burma the Commissioner is still a court of session for his division.

system; the tendency to codify into Acts, rules, or standing orders matters which would in old times have been left to the discretion of individual officers; the growing tendency to appeal to headquarters against local decisions; and the fact that legislation has often left the Commissioner's powers undetermined, have all, to a large extent inevitably, diminished the powers and position of these officers. In Bombay, however, the Commissioners stand much higher than elsewhere, taking the place, to a large extent, of the Boards of Revenue or Financial Commissioners of other Provinces; and one of these—the Commissioner in Sind—holds a very special position, as the administrator of a sub-province which is, in many ways, distinct from the Presidency proper. He is, as has been aptly remarked by the present Commissioner, practically a minor Local Administration under a major Local Government, and he is the local representative of that Government in regard to the departments working within his jurisdiction. His special position was recognized, 40 years ago, by an Act of delegation already described in Chapter IX. Even in Sind, however, the present Commissioner has brought to our notice a tendency to bring him into line with the ordinary Commissioners of the Province, and it seems clear that his independence is not so large as it was a generation ago.

Special position
of the Com-
missioner in Sind.

Vol. VII.,
App. II.,
p. 161.

20417,
22881.

37222.

Act V. of
1868. Cf.
para. 411.

37222.

The remarks
which follow deal
with ordinary
Commissioners
of divisions.

483. While we have no desire to diminish the status of the Commissioner in Sind, we recognize that his position is a peculiar one, and in the remarks which follow we shall deal with ordinary territorial Commissioners. The powers and functions of these officers vary in different Provinces. As already stated, they stand highest in Bombay, where also they have larger pay and higher precedence, while, from the evidence put before us, we gather that their powers are most restricted in Burma and the Central Provinces. In Bengal their position has, we understand, been of late considerably improved, owing to action taken by Sir A. Fraser.

Vol. IV.,
App. II.,
p. 201.

General duties of
Commissioners.

484. The Commissioner is, or should be, a picked man with long experience of district administration, who can maintain closer personal relations with the officials subordinate to him and the people of his division than is possible for any headquarters authority; while his greater experience and range of view should enable him to assist the Government with more mature and comprehensive views than can be formed by a Collector.

The Commissioner's work is primarily concerned with the administration of the land revenue and connected questions, and he discharges important duties as a court of revenue appeal. Speaking generally, his functions in regard to revenue settlements are mainly advisory; but in regard to the collection of land revenue he has ordinarily certain powers of suspension, and, in some Provinces, of remission also. His powers in regard to the appointment of revenue officers vary in different Provinces—extending in Bombay to the appointment of *mamlatdars* (tahsildars), while in Burma he can make no appointment outside his own office establishments—and local rules govern his appellate jurisdiction in matters of discipline. Subject to rules and conditions laid down by the Local Government, he can, in large measure, grant loans to landholders and cultivators, and remit them when irrecoverable, while he plays

33213.

a large part in the management of private estates under the Court of Wards.

In regard to other sources of revenue which are under the direct management of the Collector, such as stamps and income-tax, the Commissioner has considerable powers of control; while in respect to excise and forest administration his position has hitherto varied in different Provinces.

In matters relating to revenue, Divisional Commissioners are under the control of the Board of Revenue or Financial Commissioner of the Province, where such exist.

31992-3,
41131-3.

Recent orders have much diminished the control of the Commissioner over the Police administration. He has little to say in regard to the operations of the Education Department; and is, at most, only consulted in regard to local expenditure proposed by the Public Works Department. He has, however, a very definite position as a controlling, and occasionally as an appellate, officer, in respect to the work of district boards and municipalities, and in this way he has a voice in expenditure upon primary education, sanitation, medical relief, and road work carried out by, or at the expense of, these bodies. His functions in respect to such local bodies will, however, be dealt with in Part III. of our Report.

485. As regards the general adequacy or otherwise of the position of the Commissioner at the present day, the evidence is divergent. Senior and responsible officials*, some themselves Commissioners of divisions, have stated that, apart from specific matters which they mention, these officers have a sufficient voice in the administration of their divisions, and they are supported in this view by a considerable body of non-official opinion†. On the other hand, the Governments of Bengal, Eastern Bengal and Assam, the United Provinces, the Punjab and the Frontier Province, supported by ample evidence both official‡ and non-official§, hold that the general status of the Commissioner has deteriorated and needs material strengthening.

The present position of the Commissioner not satisfactory.

We agree with those who do not find the present position satisfactory.

The personal element must of necessity largely affect the extent of the influence exercised by individual Commissioners, and a witness in Bombay held that Commissioners had powers which they sometimes would not use. In any case, it is an exaggeration to say, as is sometimes done, that the Commissioner is merely a channel of communication between the district officers and the Government; but the scant esteem in which the office may be held is shown by the suggestions of some witnesses for its abolition as unnecessary, and by descriptions of Commissioners as "kings whose subjects are unconscious of their existence," and as wielding "some influence but no control."

34702-3.

Vol. IV.,
App. II.,
pp. 200-1.
Vol. V.,
App. II.,
p. 205.
Vol. VII.,
App. II.,
p. 164.
Vol. IX.,
App. V.,
p. 239.
Vol. IX.,
App. III.,
p. 235.

13276-9,
15401,
19143,
20194-5,
22457,
23630-5.
20964,
42103.

* 10037-40, 12016, 12112-4, 13553, 13594, 13615-9, 14640, 19003-11, 27189, 30599-600, 31063, 32067, 40831, 40854-64, 41007.

† 15714, 15940, 17874, 18026, 20312, 29515, 29634, 29852.

‡ 17434-42, 17465, 17585, 19243, 19642, 19668, 19782, 21481, 21489, 21521-3, 21710-6, 24756, 24777-9, 26467, 35531, 35610, 35710-1, 37240-55, 39251, 39317, 42006, 42325, 42371-2.

§ 15263, 15494, 20258, 23460, 25694, 25860, 31484, 31587, 31880, 31910.

Commissioners should have larger powers, and should not become mere inspecting and advisory Officers.

486. We have already indicated that we consider the abolition of Commissionerships to be extremely undesirable. Such abolition would inevitably lead to increased centralization, while a well-devised system of decentralization must necessarily include the devolution of greater powers to these highly paid officers, who are possessed of large experience and ample opportunities for keeping in touch with the people. Para. 463.

Similarly, we reject the suggestion that the Commissioner should be recognized as an inspecting and advisory officer only. His utility in these directions is no doubt great, and the Chief Commissioner of the Central Provinces has drawn attention to the assistance which he can thus render to a Collector who is new to his charge ; but there are also many executive functions which Commissioners can beneficially exercise, with consequent relief to the headquarters authorities, and a more expeditious disposal of public business. 23238, 33254, 23637-8, 34278, 26467, Vol. VI., App. II., p. 134.

Position of the Commissioner in respect to special Departments.

Necessity for local co-ordination of the work of special departments.

487. It is not denied that it is open to the Commissioner, even now, to exercise considerable influence, but it requires an energetic and tactful officer to make the best of a position which is not clearly defined and therefore open to challenge. This is particularly the case with reference to the special departments referred to in Chapter II. to whose growth, and fissiparous tendencies from the point of view of general administration, attention has been prominently drawn by the late Lieutenant Governor of Bengal. The technical work of such departments, in respect of which the Commissioner cannot expediently interfere, must inevitably increase ; but along with this there is a grave risk of specialized departments pursuing their own course, without reference to the views of other departments, or to considerations affecting the people as a whole. In a country like India it is specially important to prevent any system of government by professional experts. Measures, for instance, which would commend themselves from a scientific standpoint to a forest expert, might cause grave discontent among hill tribes or the agricultural population of the plains. Similarly, the success of an irrigation work must depend not merely upon engineering considerations, but upon an intimate knowledge of the traditional methods and prejudices of the people, upon which Commissioners and Collectors ought clearly to be consulted. While it is necessarily one of the main functions of a Provincial Government to exercise a general co-ordinating control over the various departments, and to check undue departmental zeal, it cannot, we consider, do this thoroughly in respect of the district administration. It is a distinct weakness in an oriental country that there should be no local officer to whom the people can go with general grievances, and that they should come to regard the Government as a mere collection of scattered and independent departments. It appears necessary, therefore, to have a local co-ordinating authority, and this function should be assigned to the Divisional Commissioner. Paras. 38-40. Vol. IV., App. II., p. 201.

Measure of general control proposed to be given to the Commissioner in respect to such departments.

488. In order to discharge this duty fitly, the Commissioner should be kept in touch with the working and the projects of the special departments throughout his

division. Though it is not necessary that the local officers of such departments, *e.g.* Superintending Engineers, Inspectors of Schools, or Deputy Inspectors General of Police, should be regarded as his subordinates*, he should have the right to call for any information from them which he thinks fit, and to have information given to him spontaneously in regard to any proposed new departure of importance. Any views he may express should receive the fullest consideration both from the departmental heads and the Local Government; and he should, if he thinks this necessary, be able to stop any action of a department within his division which he considers undesirable, reference being thereupon made to the Local Government if the departmental authorities so wish. Such intervention should, however, be sparingly applied and should be limited to questions which affect the people and the general administration.

Vol. IV.,
App. II.,
p. 201.

18479-81,
19012-20.

Minor disputes between departments within the division should be referable to the Commissioner. The tendency to antagonism between various departments is most marked in the subordinate ranks and requires to be checked on the spot. In cases such as have been cited in Bengal, in regard to the prejudicial effect of railway embankments on the drainage of the country, the Commissioner should have power, in default of an amicable settlement, to direct the holding of a joint enquiry by the local representatives of the departments interested. The results of such enquiry and report would ordinarily enable the Government to settle the matter without injurious delay.

37241-55.

489. As an instance of the fissiparous tendencies to which we have alluded, it may be noted that even in Sind, the Commissioner complained of the encroachments of the special departments, and of the ignoring of Bombay Government orders that proposals regarding educational matters in Sind should come through him.

490. The relations between the Commissioner and the special departments have, in several cases, been the subject of recent enquiry, and have undergone various modifications as a result of the general increase of specialization. We have no cut-and-dried solution of the problem to offer, nor would it be desirable, even were it possible, to lay down any rigid system. The object of our proposals is a frank recognition of the fact that the Commissioner should be the administrative head of his division, and that he should be consulted, and have certain powers of control, in respect to the operations of special departments in so far as these affect the general administration or the welfare of the people, while abstaining from intervention in technical details. We recognize, however, that it would be very difficult in many cases to draw a line between technical details and matters of general importance, and, for harmonious working, we must trust in the last resort to common sense, tact, and loyal co-operation as between the different servants of Government.

As will be seen from the following chapter, our remarks also apply in very large measure to the case of Collectors.

491. The chief special departments with which the Commissioner is concerned are those dealing with public

* The Chairman and Mr. Hichens think that any such definite subordination would be undesirable, though they agree as to the rest of the paragraph.

works, police, forests, education and excise, and we have now to consider whether the general proposals made above require to be supplemented in order to strengthen his administrative position in regard to these.

Necessity for co-ordination in public works expenditure.

492. *Public Works*.—The Public Works Department differs from the rest in that its expenditure is largely concerned with the carrying out of works on behalf of other departments, and for this reason it stands in special need of co-ordination. We have had much evidence on this subject, and are satisfied that the existing methods are not wholly satisfactory.

Present position of the Commissioner in respect thereto.

While it seems to be the case in most Provinces, and especially in Burma, that the Commissioner has, at one time or another, an opportunity of expressing his views as to the comparative urgency of proposals for Provincial public works expenditure affecting his division, the actual compilation of the Public Works budget takes place at headquarters, in the Public Works Secretariat, and the order of urgency in regard to particular works may be altered then, or subsequently, without reference to the Commissioner. To quote the Chief Commissioner of the Central Provinces, "no doubt the Deputy Commissioners and Commissioners suggest and urge the necessity for certain buildings or roads, and are consulted about the plans or alignments, though even this consultation was neglected in some cases; but after that they know nothing further. The allotment of funds rests with the Chief Engineer and the Superintending Engineers . . . so that it is often impossible for the Deputy Commissioner or Commissioner to say what works are in progress at any given time. He sometimes finds a building completed which he did not know was begun, and that another work which he believed to be in progress has not been started, the money having been directed to some other purpose by some superior authority in the Public Works Department."

11652-69, 44489,
24365-6, 44573,
35137, 44723-6,
41845-6,

17815, 28876-9,
24786-91, 41006,
27032-5, 42104-5,
28767-76,

Vol. VI.,
App. II.,
p. 135.

This description is no doubt accurate as regards the Central Provinces, but in respect to other parts of India it would be too highly coloured. The Burma system, which is regarded as satisfactory by the Public Works Secretary to the Government of India, entails on the Executive Engineer the necessity of preparing proposals for public works expenditure in each year in consultation with the Collector. The proposals thus arrived at for each district are tabulated, for a division, by the Superintending Engineer, generally after consultation with the Commissioner, and are then forwarded, through the Commissioner, to the Local Government. The Commissioner has thus the opportunity of suggesting alterations, and he decides the preferential order of the works. Money is then allotted by the Local Government according to the civil divisions, and each Commissioner is informed of the works in his division for which provision has been made, while no subsequent alteration in the local list as thus arrived at can be made by the Superintending Engineer without the Commissioner's sanction.

44573-9.

The procedure in other Provinces varies; but it is clear that Commissioners, and officers of other departments, have not a full voice in the preparation of the lists of works upon which the Provincial budget is based, or in regard to subsequent alterations of the budget programme.

11641, 27752-3,
 11961, 27852,
 14137, 27968,
 14637-8, 28526,
 15079-80, 37397,
 17407, 39251,
 17424-5, 39310,
 17587, 41096-8,
 17696, 42006,
 18150-1, 42086-7,
 19487-8, 42100,
 21850, 42390,
 22842, 45173,
 27032,

493. This has led some witnesses to suggest that, while expenditure on large projects must necessarily be settled at headquarters, and the Local Government must also keep in its own hands a reserve against unforeseen demands, the rest of the existing Public Works budget should be broken up into divisional budgets, in respect of which the Commissioner would have the same power of distribution of funds as the Local Government now possesses. While the Commissioner would in no way interfere with the estimates or professional responsibility of the Public Works officers, it would be for him to decide between the conflicting demands in respect of his division, *e.g.* he should settle, after hearing the professional departmental officers, whether road A or road B should be taken up first, or whether, funds being limited, it is better to devote immediate expenditure to the building of police quarters, or to new tahsildars' offices. Under this system, each division would have an amount for local public works outlay to which the Commissioner might look with some certainty in normal years, and he would be the co-ordinating authority in respect thereto.

Suggestion to remedy present defects by divisional public works budget.

- The objections raised to this scheme are that :—
- 34983-92. (a.) Such a distribution would increase the difficulty of audit.
27585. (b.) It would not tend to economy, since money might be spent in one division which was more urgently needed in another.
- 17349, 28837-46. (c.) There would be initial difficulty in apportioning the allotment to each division.
- 14738, 14774-82. (d.) Commissioners have not the establishments which would enable them to control financial details.
31283. (e.) Their interests are confined to their own areas, while heads of departments can survey the whole Province.
- 35564-5. (f.) Judicial officers might object to have their building grants fixed by the Commissioner.

Objections raised to this suggestion.

494. While we do not agree with all these objections, we do not think it necessary to split up the public works budget as above proposed, since the co-ordination which we desire can be equally well obtained by the following system.

We prefer to obtain the necessary co-ordination by a procedure we suggest.

The proposals for local public works outlay in the ensuing year should be prepared jointly for each district by the Collector and the Executive Engineer, after consultation with the district heads of special departments. The proposals thus framed should be tabulated for the whole division by the Superintending Engineer, and then placed before a conference, presided over by the Commissioner, and including the Collectors of the districts and representatives of each special department. In that conference the proposals, as finally arrived at, should be tabulated in order of urgency, and should then be forwarded to the Local Government. It would then be the function of the Public Works Secretariat to tabulate these proposals for the whole Province, in consultation with the other branches of the Secretariat and with the heads of Provincial departments. The budget, as thus framed, would eventually be decided on by the Local Government; but on presentation to the Legislative Council, it should be so arranged as to indicate not merely the works on which money was proposed to be spent, but

the total allocation of local outlay for each division and district, with a separate schedule for specially large works.*

As regards departure from the budget programme which may become necessary in the course of the year, we consider that any important re-allocation of funds as between specially large works should require the sanction of the Local Government. In regard to local works, any important variation from the divisional programme sanctioned in the budget might be carried out by the Superintending Engineer with the concurrence of the Commissioner. Superintending and Executive Engineers should, of course, be able to carry out petty alterations on their own responsibility, but the main object to be aimed at is to prevent any important departure from the previously arranged programme without reference to outside authority.

Commissioners
and petty works.

495. As regards petty works (mainly buildings), the usual procedure appears to be that Commissioners have small annual grants at their disposal, which they can spend, or allot to Collectors, subject to a pecuniary limit as to the total cost of an individual project.

14289-301, 27018-21,
22563-73, 35132,
24832-3, 41088-9.

The system pro-
posed for public
works expendi-
ture need not
apply to other
departments.

496. We do not think that the system of outside co-ordination which we have proposed in respect to public works expenditure should be applied to the budgets of other departments, since these are confined to their own particular spheres.

Position formerly
held by the Com-
missioner in
police matters.

497. *Police.*—The position held till lately by Commissioners in regard to police administration was a survival from the period when there was no organized department of Police under a Provincial Inspector-General. Bombay was the last Province to appoint an Inspector-General, and its District Police Act still gives recognition to the Commissioner's traditional status. In some other Provinces, although the Indian Police Act gives no specific recognition to Commissioners, the same tradition, coupled with the consideration that a Commissioner should have cognizance of matters relating to his territorial charge, resulted in the issue of rules by the Local Governments which gave Commissioners authority in the police administration parallel to that of the Inspector-General. In Bengal, for example, there was a complicated double line of appeal by police subordinates who had been punished, from the District Superintendent to the Deputy Inspector-General in the one case, and to the District Magistrate and the Commissioner on the other, while in the Punjab the Commissioner was the real Deputy Inspector-General of Police, and the departmental Deputy Inspector-General was merely his professional adviser.

Act IV.,
Bombay, of
1890, secs.
17-20.
Act V., of
1861.

17045-9.

41272.

Recent reduction
of his powers.

498. The Police Commission of 1902 deprecated interference by the Commissioner in the details of police administration. His responsibilities, they said, should be limited to supervising and advising his District Magistrates in the discharge of their duties. For this purpose he should receive information on all important matters, should discuss police administration when visiting districts, and should bring to the notice of the District Magistrate, or the Inspector-General, any defects which he observed. His advice and suggestions would doubtless be valuable, but his formal and detailed interference was unnecessary.

Police
Commn's.
Report,
para. 120.

* This scheme, which was independently arrived at, would fit in with the proposals in respect of Provincial budgets lately put forward by the Government of India and approved in the Secretary of State's despatch of the 27th November, 1908.

G. of I.
Res. H. D.
of 21st
March,
1905,
para. 49.

The Government of India passed the following orders upon these proposals :—

“ The principle determining the Commissioner's position and powers is that it is his duty, as the local head of the general administration, to exercise supervision and control over the action of the District Magistrates in respect of police matters. It follows from what has been said that there is no necessity for conferring on him the powers given by sections 17 to 20 of the Bombay Act. The object of these sections can equally well be attained by executive order. Nor need he be a Deputy Inspector-General. Since the Inspector-General will in future be an Indian Civilian (often of Commissioner's standing) or a picked man from the Department, it need not, in the opinion of the Government of India, be anticipated that well-considered views, expressed by a Commissioner, will be lightly disregarded. The case of the Commissioner in Sind requires special treatment. The Government of India think that he should be given the powers of a Local Government for police purposes, to be exercised subject to the general control of the Governor in Council.”

Rules and instructions have now been issued in the various Provinces embodying the views of the Government of India on the position of Commissioners and District Magistrates in respect to police matters* ; and Commissioners have, in accordance therewith, been deprived of such powers as they formerly possessed in regard to the discipline and promotion of police establishments. These rules had, generally speaking, been very recently applied when we visited the Provinces, with the result that a number of the witnesses seemed imperfectly acquainted with their actual scope and were not very clear as to the exact position of the District Magistrate and the Commissioner under the new system. Some well informed witnesses, however, made suggestions as to the desirability of allowing appeals from the higher police subordinates to go to the Commissioner.

17813,
31158.

10004, 35340-1.
18527-8, Vol. VIII.,
19780, App. II.,
20521, p. 279.
24234-5, 39298-302,
31013-5, 41131-2.

499. If the views of the Police Commission, and the instructions of the Government of India in regard to the position of the Commissioner are fully observed, we agree with those witnesses who hold that no harm will accrue from the dissociation of the Commissioner from his former position of control and intervention in regard to disciplinary details. He should, however, receive prompt information as to the general state of the districts, and the occurrence and investigation of important crimes ; and his opinion should be called for confidentially every year regarding the work and character of the Police Superintendents, and Assistant and Deputy Superintendents, within his division. Moreover, as already indicated, and this remark applies also to the other departments we treat of below, the Commissioner should have the power to veto any local action of the Police authorities which he considers undesirable, pending reference to the Local Government.

Subject to certain remarks, we consider the Commissioner's present position adequate.

500. *Forests.*—In Madras, where there are no Commissioners, the Forest Department is entirely subordinate to the Board of Revenue, while in Bombay, where there is no Board, each Commissioner is head of the Forest administration within his division, though Conservators

Position of Commissioners in respect to forest administration.

* The position of the Collector, as District Magistrate, in respect to the police will be discussed in the following chapter,

of Forests have direct access to Government in matters relating to departmental appointments and finance. In the other Provinces, the Inspector-General of Forests has told us that Conservators stand, or should stand, to Commissioners in the same position as district forest officers do to Collectors, that is the Commissioner would have control in matters in which the operations of the Forest Department may affect the rights or interests of the people. It would appear, however, from evidence taken in these Provinces, that the position of Commissioners is not very clearly understood, and that in practice their influence depends a good deal on the personality of individual officers.

Extent to which Conservators of Forests should be subject to the Commissioner's control.

501. We think that Commissioners should, by rule and practice as well as in theory, hold the position attributed to them by Mr. Eardley Wilmot, *i.e.*, that the Conservators of Forests should be subject to their control in all matters in which the operations of the department concern the public. If the Commissioner occupies this position, there will be no necessity, in Provinces where Commissioners exist, to give any special functions to Boards of Revenue or Financial Commissioners in forest questions. As a matter of fact, the only Province outside Madras in which these authorities now have such control is the Punjab, and even there we were told that the Financial Commissioner merely passed on papers to the Local Government.*

Position of Commissioners and Collectors in respect to primary education.

502. *Education.*—Commissioners and Collectors have at present a considerable voice in respect of primary education, by reason of the control they exercise over the budgets and operations of local boards. We shall deal with their future position in this respect in Part III., where we propose that Collectors and their assistants should preside over the district and sub-district boards, and that Commissioners should have the power of intervention in case of grave neglect, by a local board, of education or any other service assigned to it.

They should have greater influence over secondary and collegiate education.

In regard to secondary and collegiate education, however, and in respect of training and technical schools, they have, except to some extent in the Central Provinces, very little influence or responsibility. Some of the educational officers whom we examined admitted that it might be expedient that Commissioners and Collectors should have a larger interest in these matters.

We consider that each of the Government institutions mentioned, *viz.*, colleges, secondary schools and training and technical schools, should have a board of Visitors, of which the Commissioner, the Collector, and the local Sub-divisional officer, as well as non-officials, should always be members; that the remarks of a member of the visiting board in the college or school inspection book should always receive attention; and that the action taken thereon should be communicated to him. In the event of a member thinking the condition of things such that a mere remark in the inspection book will not suffice, or that the action taken on his remarks is not satisfactory, he should address the Collector or Commissioner on the subject.† Moreover, no new institution belonging to the above category should be started, and no material alteration should be made in the

* Mr. Hichens thinks that since it would appear from the evidence that the relations between Commissioners and Conservators are generally satisfactory, there is no necessity for increasing the control now exercised by the former.

† And the Commissioner would, if necessary, address the Director of Public Instruction or the Local Government.

status of an existing institution, without the Collector and the Commissioner being consulted; and Commissioners and district officers should, in the course of their tours, make a point of visiting the institutions in question, and of becoming acquainted with their tone and influence.

503. *Excise*.—When excise work was merely a branch of the ordinary land revenue administration, it was largely controlled by the Commissioner. Now, however, the inevitable specialization of the department, and the creation of Provincial Commissioners of Excise to supervise and control work in the districts, has very materially reduced the Divisional Commissioner's share in the excise administration. In reviewing the report of the Excise Committee of 1905, the Government of India held that, in respect to excise work, Collectors must be directly under the Excise Commissioner, but that the Divisional Commissioner should be consulted on questions of policy, both by Collectors and by superior authorities. This, we understand, is the position which at that time already obtained, save in the Punjab and Burma, where the Excise Commissioner was mainly an inspecting and advisory officer.

We accept the present position of the Divisional Commissioner, as defined by the Government of India; but hold that Collectors should be able to refer to him any orders of the Excise Commissioner which they deem inexpedient. The Divisional Commissioner could then, if he agreed with the Collector and failed to convince the Excise Commissioner, suspend action by the latter pending reference to the Local Government.

Position of the Commissioner in respect to Land Revenue administration and connected subjects.

504. The directions in which the Commissioners' position is most capable of general enhancement appear to be (a) financial powers, and (b) power to appoint or post the principal land revenue officers within their divisions.

505. We have already recommended that Commissioners, as well as heads of Provincial administrative departments, should be given considerable powers, subject to general existing rules, in such matters as the grant of pensions, the determination of acting or charge allowances, and the passing of travelling allowance charges; and that they should receive, in regard to officers whom they can appoint, a large part of the dispensary powers, which the Civil Service Regulations now vest in the Local Governments, or in the Government of India. We have also suggested that they should have larger discretion in the expenditure of money allotted to them for contingency purposes, and that they should have power, within certain limits, to sanction recurring charges, and such matters as advances for house building and permanent office advances.

We further consider that under the head 'land-revenue expenditure,' which is practically general administration, Commissioners should be able to make reappropriations between one district and another in their divisions, in cases where sums are allocated by districts.

506. We have already alluded to the fact that Commissioners have small discretionary grants for petty public works. In Bengal, of late years, Commissioners have also been given allotments of about Rs. 10,000 per annum, from which they can make grants at their discretion, direct or through Collectors, for purposes of a public nature, or to remedy small defects brought to their notice in the course of their tours. Grants of this sort can be

Position of the Commissioner in respect to excise work.

Recommendations for the grant of larger financial powers to Commissioners.

Allotments to Commissioners in the Bengals, for expenditure on objects of a public nature.

G. of I.
Res. F.D.
of 11th
July, 1907.

Paras. 155.
et seq.

Schedule
II.

Vol. VII.,
App. III.,
p. 182.

Para. 495.

Vol. IV.,
App. II.,
p. 201.

applied to giving some special assistance to deserving local objects. The late Lieutenant Governor of Bengal considers that this system, which has also been applied in Eastern Bengal and Assam, has worked well, by reducing correspondence and adding to the prestige of the Commissioners. He points out, too, that the position of district officers in financial matters is at present anomalous, their powers being exceedingly small in comparison with their functions and responsibilities.

In the United Provinces, Commissioners have small grants for the purpose of entertaining temporary additions to district establishments in times of pressure.

Evidence in favour of extension of this system.

507. The Lieutenant Governor of the United Provinces desires to give Commissioners enhanced financial powers for general purposes, and several important witnesses have indicated the desirability of conferring such powers in the following directions :—

(a) For general purposes of a public nature, calculated to be of benefit to their divisions, the purpose being intentionally defined in wide terms so as to allow of the exercise of considerable discretion on the part of Commissioners.

(b) For the grant of money rewards to specially deserving persons.

(c) In respect of the creation of minor permanent, as well as of temporary, appointments.*

Our proposals.

508. We think that Commissioners in all Provinces should be provided with funds for the first two purposes ; but it would be necessary, of course, that their discretionary powers in the matter of rewards should be carefully defined.†

We think it specially desirable that Commissioners should be given larger funds than they at present possess for the purpose of making discretionary grants for small works of public improvement. The sums placed at their disposal for expenditure on these and on the other objects referred to in clauses (a) and (b) above should, further, be large enough to enable them to distribute funds of this character to their Collectors, and to keep in their own hands a reserve for direct outlay by themselves. Grants of this description should not be subject to detailed audit. It should suffice for the dispensing officer to furnish the Accounts department with periodical certificates showing how the money has been spent, and accompanied by the payees' receipts.

Commissioners should have powers in regard to the creation of minor appointments.

509. As regards the creation of appointments, some witnesses who would give Commissioners power to add temporarily to the clerical staff, would not extend such liberty to the creation of permanent posts, since this involves a recurring charge upon the Provincial finances which should be dealt with by the Local Governments. We have, however, already suggested the grant of some powers of this description to Boards of Revenue and Financial Commissioners ; and it seems desirable that Commissioners also should have the power of making small additions to revenue establishments, and should not have to apply to a higher authority whenever an additional clerk or peon is required. It appears that, in some cases, such appointments are now sanctioned by Secretaries to

*10270, 19489, 19834, 25090-1, 26596, 35531, 42006, 42403-4.

† Discretionary power in regard to rewards is already possessed, we understand, by the senior officers of the Political Department.

22563.

27852,
30849-56.

Vol. VII.,
App. III.,
p. 169.

14139-40,
17696,
17830-1,
18075,
18149-51,
19671-3,
21854-5,
35531,
39577,
42325,
42459,
Vol. IX.,
App. V.,
p. 239.

12111,
19834,
38594,
40676,
42006,
Vol. IX.,
App. V.,
p. 239.

20660-2,
21851
22391,
22845,
25090-1,
42404.

Para. 477
(iv.)

19834.

Vol. X.,
App. V.,
p. 239.

19489-91. Lieutenant-Governors on their own responsibility. We think that, subject to the existence of budget provision, and within a small total money limit for each division, Commissioners might have power to sanction permanent appointments in their own, or subordinate, offices up to a limit of Rs. 25 a month in any individual case, while in regard to temporary appointments, their powers might extend to an individual limit of Rs. 50 a month and to a period of one year.

510. We shall deal in a separate chapter with the powers of Commissioners in respect to suspensions and remissions of land revenue, grant of loans to agriculturists, acquisition of land for public purposes, and Court of Wards matters.

Act V.,
Bombay,
of 1879,
sec. 12.

Bd's S.O.
No. 138.

14633-4,
20652.

28014.

42393.

10242-3.
25099.

12291,
17590,
21712,
21848,
31587,
31682,
31910,
39794,
40390,
41100.

35843-5.

511. In Bombay, Commissioners have full powers in regard to the appointment of *manlatdars*, subject to conditions of qualification prescribed by the Local Government, and in Madras, where there are no Commissioners, Collectors appoint tahsildars from a list of their nominees which has been approved of by the Board of Revenue. In the two Bengals, the appointment of sub-deputy collectors, whose status and pay correspond largely with that of the tahsildars in other Provinces, is made by the Local Government, although Commissioners are allowed the right of preliminary nomination in respect to a proportion of the vacancies. In the United Provinces the Board of Revenue appoints tahsildars and *naib* (deputy or assistant) tahsildars; while in the Punjab the Financial Commissioner appoints tahsildars, and the Divisional Commissioner *naibs*. In Burma and the Central Provinces the appointment of tahsildars (styled myooks in Burma) is made by the Local Government.

Appointment of
tahsildars, etc.

512. A number of witnesses are in favour of the appointment by Commissioners of tahsildars and officers of like standing; but most of the officials* who spoke on the subject were against such delegation, the argument being that Commissioners could already nominate candidates, and that it was desirable that the final selection should be made by a central authority which could take a wider view of things, and obtain better men from the Province as a whole. It was also urged that it was not expedient to split up the 'Subordinate' executive service into divisional *cadres*.

Evidence for and
against this
power being
given to
Commissioners.
We think it
should be given.

On the other hand, there were no complaints against the Bombay system, which the senior member of Council there held to have worked well, and in so far as candidates are nominated by Commissioners, it seems better that these should have the final responsibility of appointment. The grant of such power to Commissioners would, moreover, prevent men being sent to parts of the country in which they were strangers, and would generally keep tahsildars and corresponding officers, who should be possessed of great local experience, within the same division; while their appointment by the Commissioner would strengthen his hands, and help to give that additional prestige and influence which we desire to attach to his post. We think therefore that it is quite sufficient for a central Provincial authority to keep in

* 10244-7, 13660, 14025-33, 14635, 18664, 18895, 20653, 25099-103, 27267-8, 28014-5, 28295-6, 28544, 31281, 38098, 39118-9, 42393.

its own hands the appointment of Deputy Collectors, as members of the 'Provincial' service, and that the appointment of tahsildars, as also of deputy or *naib* tahsildars, should be localized in the hands of Commissioners, subject to such general conditions of qualification as the Government may from time to time prescribe.*

It may be objected that the existence of separate divisional *cadres* for tahsildars might tend to inequality in promotion. If this proved to be the case to any material extent, there are remedies available, *e.g.*, payment in accordance with a time scale, or occasional transfers by arrangement between Commissioners.

Power of
Commissioners
to post
tahsildars, etc.

513. As regards transfers, the general position now is that Commissioners have power to post tahsildars and like officers within their divisions; but where there are no divisional *cadres* and appointments are made by an outside authority, there are also transfers as between one division and another.

10064,
14508,
19280,
25101,
27878,
39373.

The appointment
of Deputy
Collectors should
remain with
Government,
except in Sind.

514. The appointment of Deputy Collectors is made in all Provinces by the Local Government, and rightly so. We consider, however, that an exception might be made in the case of Sind, which is practically a small Province within a larger one; and that there the Commissioner should have power, so long as the Sind *cadre* is kept separate, to promote men of the 'Subordinate' service to Deputy Collectorships, as he can already appoint Subordinate Judges.†

37231-9.

The Commissioner
should post
Deputy Collectors
and Civilians
below the rank of
Collector within
his division.

515. A Commissioner in the Punjab has theoretically the power to transfer Assistant or Extra Assistant Commissioners within his division, though in practice this function is exercised by the Local Government; and the Commissioner in Sind posts Assistant and Deputy Collectors. In the Central Provinces too, the Commissioner sometimes posts Assistant and Extra Assistant Commissioners; but, ordinarily, the posting of junior Civilians and Deputy Collectors is, throughout India, in the hands of the Local Government. There is a considerable consensus of opinion in favour of allowing Commissioners to post Deputy Collectors or Extra Assistant Commissioners within their divisions‡, but some witnesses who are in favour of this course hesitate to extend it to the case of Civilian Assistants to the Collector, and especially to such of these as are in charge of sub-divisions of districts.

41102.
37391.
25105-6.

19364,
27927.

We think that the Commissioner should have the right of posting Deputy Collectors, and Civilians below the rank of Collector, for ordinary duties to particular districts within his division. The general position would then be that the Government would assign a number of Assistant and Deputy Collectors for the normal work of each division, and the Commissioner would distribute these among his districts.§ The posting of officers to Collector-

* Mr. Dutt holds that this would lead to a deterioration of the service, and to a greater degree of favouritism, and Mr. Hichens would not lay down a uniform rule for all Provinces.

† Mr. Dutt dissents, and considers that, both in the case of Subordinate Judges and Deputy Collectors, the appointment should rest with the Bombay Government.

‡ 11950-1, 12292, 14506, 14703, 17590, 17765, 18898-9, 19361, 20654, 21713, 21848-9, 27205, 31682, 35768, 35891-3, 45424-6.

§ We understand that, since we took evidence, the Bengal Government has delegated to Commissioners the duty of posting Deputy Collectors within their divisions.

ships should of course remain with the Local Government, and the power of transferring officers between one division and another must rest, as at present, in its hands.

Where a Commissioner has power to post an officer of this class, he might also have power to grant him short leave in cases in which the appointment of a substitute is unnecessary. We understand that Commissioners in Bombay already have this power up to a limit of 30 days.

And might give short leave to such officers.

37393-5.

Vol. VII.,
App. III.,
p. 177.

11952,
14035,
17592-3,
18900,
20655,
21856,
25107,

27270,
28547,
30609,
35306,
35618,
42396-7.

516. The Commissioner in Sind, in the exercise of functions delegated to him by the Bombay Government under Act V. of 1868, has power, in consultation with the Judicial Commissioner, to invest officers with ordinary magisterial powers, and with certain additional functions under the Criminal Procedure Code, *e.g.*, power to commit to the Court of Sessions, to require security for good behaviour, to take action regarding the removal of nuisances, and, in the case of first-class magistrates, to hear appeals. The Bombay Government has suggested to the Government of India that similar powers might be given to its ordinary Commissioners. The United Provinces Government made a somewhat similar suggestion to us, and the proposal is supported by a number of official witnesses here and in other Provinces, on the ground that the gazetting of such powers by Government is at present largely a matter of routine, and is based on the recommendations made by Commissioners.*

The Commissioner should be able to invest officers with magisterial powers.

Subject to such conditions of fitness as the Local Government may prescribe, and to the concurrence of the District Judge or other competent judicial authority, we think that powers of this description might very reasonably be vested in Commissioners.†

30219-23.

517. Except in the United Provinces, there are separate Settlement Commissioners in the major Provinces. The actual district settlements are carried out by Indian Civilians specially deputed for the purpose, and their principal reports pass through the Divisional Commissioner, who has the opportunity of criticizing the general character of the settlement proposed and the rates of assessment suggested. The United Provinces, however, form an exception to this rule, for there, it appears, the Divisional Commissioners have been instructed not to deal with such reports, but to submit them without remark to the Board of Revenue. We consider that the Divisional Commissioner should be in the same position here as in other Provinces.

Commissioners and land revenue settlements.

518. We have received a variety of detailed suggestions from Local Governments and witnesses as regards other powers which may be granted to Commissioners; but we do not propose to discuss these in detail. They should be considered by each Local Government with reference to the circumstances of its Province. The general principle upon which we would insist is that, in matters connected with land revenue and general administration the Commissioner should be given all powers which cannot be safely delegated to Collectors and the

Powers to be given to Commissioners in matters connected with Land Revenue and general administration.

* Some of the witnesses, however, would not give Commissioners the right of conferring first-class powers.

† Mr. Dutt dissents as regards investment of first-class magistrates with power to hear appeals, which he would keep with the Local Government. This power, he thinks, should be conferred only in rare cases. To invest first-class magistrates generally with appellate powers would endanger the administration of justice and create alarm among the people.

exercise of which is not an essential function of the headquarters offices. In other words, it should be the denial, and not the grant, of powers to Commissioners that should require special justification. The vesting of Commissioners with such powers will not merely save references, but will facilitate the reform we have suggested in the preceding chapter, *viz.*, the merging of existing Boards of Revenue and Financial Commissionerships in enlarged Executive Councils for the Provinces. The Provincial Governments, even as thus constituted, must be overburdened if they do not delegate to Commissioners all revenue functions which it is not absolutely necessary to centralize at headquarters.

Paras. 469,
and 474.

Over-ruling of
Commissioners
by Local Govern-
ments.

519. We consider, further, that in matters which require reference to the Local Government, a Commissioner should not be finally over-ruled, on questions of importance affecting his division, without the concurrence of the Head of the Province.

Each Commis-
sioner should
have a gazetted
officer as a Per-
sonal Assistant.

520. In Bombay proper, each Commissioner has, at the head of his office, two Deputy Collectors as Personal Assistants, and the Commissioner in Sind has, in addition, a Personal Assistant drawn from the Indian Civil Service. In the two Bengals the Commissioner has a Deputy Collector as a Personal Assistant; in other Provinces he appears only to have the assistance of clerical officers. In view of the increased powers and position which we desire to assign to Commissioners, we think that a Commissioner should always have a gazetted officer as Personal Assistant, who should usually be an experienced member of the 'Provincial' service. Civilian Personal Assistants would generally be junior officers, and would be constantly changing.

Improvement of
Commissioners'
offices.

521. The remarks made in the following chapter as to the need for improvement in Collectors' offices, apply also to those of Commissioners.

Paras.
558-9.

Conferences of Commissioners and Collectors, etc.

The Bengal
Provincial
Conferences.

522. Periodical conferences between Commissioners already take place in Bombay, Bengal and the Central Provinces; and we have had evidence that they would be useful elsewhere, and that the conference system in Bombay should be extended.* This system has been most fully developed in Bengal, under the auspices of Sir Andrew Fraser. A conference lasting about a fortnight is held there every autumn, and is attended not merely by Commissioners of divisions, but by the members of the Board of Revenue, the Secretaries to Government and heads of Provincial departments. Non-officials of standing, such as members of the Legislative Council, are also invited to attend during the discussion of particular subjects in respect of which their views would be useful; and their opinions appear on the records of the conference, though they do not vote as members. The conference is presided over by the senior member of the Board of Revenue, and discusses matters of importance which have arisen, or are likely to arise, within the Province. The minutes of the conference are submitted to the Lieutenant

14308,
24766-7,
35546-59.

14308-10.

14409-11.

18622.

21868-9.

* 12694-6, 19499, 21771, 27973, 28274, 37419-21, 41087.

Governor, and before it dissolves, he attends and explains his personal views on all important matters which have come before it.

25077-9. The Central Provinces conferences do not include non-official members, and the Bombay conference is confined to the Divisional Commissioners of the Presidency proper.

523. We recommend the extension to other Provinces of a system somewhat similar to that which has been adopted in Bengal. A conference of this sort, bringing Commissioners into periodical touch with one another and with the officials at headquarters, as also with non-official gentlemen of standing, gives great assistance in the disposal of matters which would otherwise take up much correspondence, and affords opportunity for full and friendly interchange of opinion. We think, however, that the Head of the Province and other members of the Provincial Government, though they might occasionally find it advantageous to attend the conference debates, should not take any regular part in the deliberations, as such action might restrict freedom of discussion. In the event of the abolition of Boards of Revenue and Financial Commissioners, the presiding member of such conferences should be the senior Commissioner.

An analogous system should be adopted in other Provinces.

Paras 474, 476.

524. We have already indicated, in the case of the Madras and the Bombay Presidencies, that the Commissioners of a Province ought to meet periodically for the discussion of important questions, and that they should be able to submit joint representations to the Local Government on questions of policy and procedure. We think that the same course should be adopted in every Province; and the Provincial conferences above suggested, for which all the Commissioners will assemble, will afford opportunity for this.

Commissioners should also meet for the discussion of important matters.

14313.

525. In Bengal the annual Provincial conference of Commissioners, etc., is preceded by conferences of the Collectors of each division, who meet under the presidency of their Commissioner. In the Central Provinces and Sind, mention has also been made of such conferences, but here they appear to be held only occasionally. Some witnesses in Bombay and the United Provinces do not consider such divisional conferences necessary, on the ground that the Commissioner is already in sufficiently close touch with his Collectors; but in Eastern Bengal and Assam it was thought that they would be useful.

There should be a conference for each division on the model of that for the Province as a whole.

24775,
27197.
28274,
35544-5,
35677-80.
19500,
20463,
21774.

It seems to us that if divisional conferences were constituted on the model of those suggested for the Province as a whole, *i.e.*, if, besides Collectors, they included the principal local officers of departments which come into close touch with the people, with admission of non-officials of standing from the different districts during discussion of subjects in which they are likely to be interested, such meetings should be of great service. They would put the Commissioner in fuller possession of the views of the men with whom he has to work, would help to co-ordinate the work of the various departments, would bring the Collectors into touch with each other's views and difficulties, and would lead to closer contact with representative non-official opinion. Such conferences should, we think, be held at least once a year.

526. We regard it as essential, in order to obtain full freedom of view on the part of those attending, that the

proceedings of the Provincial and divisional conferences should be private.*

Advisory Councils for Commissioners and Collectors.

Evidence for and against Advisory Councils for Collectors and Commissioners.

527. We have taken a large amount of evidence on this subject. The suggestions made were mainly in connexion with Advisory Councils for Collectors, but most of the witnesses who desired these appeared, by implication if not specifically, to propose them for Commissioners also.

Speaking generally, the bulk of official opinion† was against such Councils, but there were some noticeable exceptions‡. Non-official opinion§, on the other hand, was largely in favour of them, though again, with important exceptions||; while some witnesses, including the Home Secretary to the Government of India, were in favour of Advisory Councils for Commissioners, but not for Collectors.

The Lieutenant Governors of Bengal and the United Provinces are against any such Councils, while the Chief Commissioner of the Central Provinces thinks that the development of existing local bodies is more required in present circumstances.

15111-4, 25632-3.
15141-3, 45403,
25572-3, 45450-4.

Vol. IV., p. 137.
App. II., Vol. VII.
p. 201. App. II.,
Vol. VI., p. 167.
App. II.,

Character and functions suggested for such Councils.

528. Hardly any of the witnesses who advocated such Advisory Councils were in favour of making them purely elected; and though those¶ who would have them partly elected preponderate, a not greatly inferior number, among whom non-officials are largely represented, are in favour of the Councils being altogether nominated.

5459,
9592.
4163, 29852,
5375, 31827,
13344, 36192,
16791, 39854.
17838.

529. As regards the functions of such Councils, the general idea of the witnesses who desired them seemed to be that they should be consulted about matters of general policy and proposed legislation, revenue settlements and the remission and suspension of revenue, famine and measures against epidemics, education, and religious and caste disputes; to which some witnesses added questions relating to income tax, irrigation, sites of liquor shops, police, and the assumption of the charge of estates by the Court of Wards.

Opinion as to whether they should be merely advisory.

530. On the question whether these Councils should be merely advisory (*i.e.* that it should be optional with the Commissioner or Collector to accept their advice or not), or whether their advice should be more or less binding, opinion was fairly evenly divided. The majority, including some prominent non-officials, were in favour of their being purely advisory; but the bulk of the non-official** witnesses desired that, where the Commissioner or Collector was at

3850-2, 26220,
15174, 30696,
16015-6, 38488,
17906, 39858,
25632-3, 40612,
40672.

* They are so in Bengal now.

† 1533-8, 1661-75, 7622, 7662-7, 7725-33, 10115, 13689, 14238, 18468, 18800, 18990-6, 19642, 22026, 27620, 27852, 28231, 31063, 35815-8, 35941-2, 37222, 39251, 41007.

‡ 12111, 12211-2, 42325, 42505-9; and for Collectors only 20417, 22548, 33181, 35237.

§ 3924-39, 9592, 9777, 9905, 11163, 15630, 17874, 18049-55, 18075, 19143, 19536, 20118, 23903, 25642, 26220, 29515, 29852, 31587, 33489, 38396, 39832, 40084.

|| 5617-20, 13443-6, 15211, 16791, 20312, 29226-7, 29262, 31910, 33869, 36601, 37662, 39761.

¶ 3924, 8409, 12111, 16424, 18075, 19143, 20417, 22548, 24186, 25572, 26220, 26349, 29515, 30010, 31483, 33489, 35237, 36528, 40084.

** 9777, 9905, 15378, 15869-72, 18164-6, 19585, 20258, 20281-5, 29708, 29926, 36186-9.

5459,
26211-3,
30010,

30052,
33489.

45403.

variance with the majority of his Council, he should be bound to accept their decision or refer the matter to higher authority. Some witnesses, however (Mr. Gokhale, for example) discriminated between matters in which the Commissioner or Collector might act on his own discretion, and matters in which he must accept or refer the Council's recommendation ; and Sir H. Risley was prepared to contemplate a somewhat similar division of subjects in the case of the Commissioner's Council, though at the outset he would make this purely advisory.

531. The general arguments adduced in favour of Councils for Collectors were that it was very desirable to associate representatives of the people with the actual work of administration ; and that to do this would not merely popularize the Government, but would permit the delegation of powers which witnesses who hold this view would not give to Collectors acting singly. Also, that such a system would enable the officers of Government, and the Government itself, to get a clearer view of the feelings of the people on matters of policy and administration.

Arguments for
and against
Advisory
Councils for
Collectors.

On the other side it was argued :—

(a.) That in most Provinces Collectors already had district boards, the members of which they could consult upon matters of general policy.

Vol. VII.,
App. II.,
p. 167.

35531.

(b.) That any Collector worthy of his position would habitually obtain the opinions of non-officials whose views would be of value to him in dealing with any particular matter ; that a new Collector would be guided in the selection of such persons by notes left by his predecessors, and by the *darbar* list, which is a register of district notables who should be invited to attend public functions ; and that to tie the Collector down to a particular set of advisers, who would be largely drawn from a single class of the community, would be a mischievous step. Still more mischievous would it be to hamper him in the work of administration, which is mainly of a detailed character, by making his actions depend largely on the votes of an irresponsible body.

532. The arguments for and against Councils for Commissioners were generally similar, save that there is no divisional body corresponding to the Collector's district board ; but, with reference to this, it is urged by the opponents of Advisory Councils that the Commissioner is in constant touch with his Collectors and, in the course of his tours, gets full opportunity for gauging representative non-official opinion.

And for
Commissioners.

Para. 525.

533. We have suggested above that each Commissioner should convene periodical divisional conferences, to which non-officials of standing from different districts would be invited in respect to subjects in which they are likely to be interested. Such conferences, before which important matters relating to the division would be placed, seem to us to afford a due opportunity of co-ordinating official and representative non-official opinion, while the Commissioner ought in no way to abate the ordinary private consultations with non-official gentlemen which now take place. We are very reluctant to add to the number of Boards and Councils, and we consider that a separate Advisory Council for the Commissioner is not required.

Separate
Advisory
Councils not
necessary for
Commissioners.

Nor for
Collectors.

534. We also agree with those witnesses who spoke against a separate Advisory Council for the Collector. We consider that the district boards, which include leading officials of the district as well as representative non-officials, afford a convenient instrument for furnishing advice to the Collector upon matters which, although not included in their administrative sphere, affect the district generally, or important portions of its area or people. We understand that some Collectors do already make use of their district boards in this way; but we should like this practice extended.* Consultation with the district board should not, of course, in any way preclude or diminish the Collector's private consultation with influential non-officials. Given these conditions, we see no object in calling a separate Advisory Council into existence; while we regard it as impossible, in present circumstances, that the Collector should share his executive responsibilities with such a body.†

Jirgas in
Baluchistan and
the Frontier
Province.

535. In Baluchistan there is a system of *jirgas*, which consist of influential members of the local communities, summoned by Sub-divisional or District officers to assist in the disposal of civil and criminal cases. There are likewise Provincial *jirgas*, which meet twice in the year to deal with more important judicial matters. The Agent to the Governor-General states that these Provincial and local *jirgas* can be, and are, utilized as advisory bodies in respect to other matters; and the development and continuance of this system will, we consider, keep the local authorities in sufficient touch with public opinion.

37484,
37496-508
37997.

Vol. IX.,
App. H.,
p. 219.

There are similar local *jirgas* in the North-West Frontier Province, but the general opinion is against utilizing them to a larger degree than at present. This Province, however, contains, in its settled areas, district boards, whose members can be consulted by Deputy Commissioners, as proposed above.

38199-207, 38581-5,
38302, 38592-3,
38315-23, 38908-12.

CHAPTER XIII.

COLLECTORS.

536. The general functions of Collectors have already been summarized in Chapter II.‡

Para. 31.

Causes which
have led to
reduction in the
powers and
functions of
Collectors.

Like the Commissioner, the Collector, in former days, was directly concerned with practically all the executive functions of Government within his district, and his position, too, has been materially reduced by the operation of the same causes. We must add to these, in the case of Collectors, the growing tendency of officers to take short leave to Europe, which involves frequent transfers; and weakness of *cadres*, requiring the appointment of very junior officers to the officiating charge of districts.

Para. 482.

* Mr. Meyer would like to see it made general.

† Mr. Dutt dissents, and thinks that an Advisory Council, with some provision for its giving help to the Collector in his executive work, would make district administration more efficient and popular. The isolation of the district administration, which is virtually a one man rule, is, he thinks, the real cause of much discontent in India, and to invest the Collector with larger powers, as we recommend in this Report, without some provision to associate the people with him in his general work, would create discontent and dissatisfaction among the people.

‡ The term Collector, as used in this chapter, includes throughout the Deputy Commissioners of non-Regulation Provinces.

Vol. VI.,
App. II.,
p. 136,
30556.

11323-4, 27852,
17183, 29634,
17874, 29646,
18019, 29852,
20118, 36192,
20312, 36764,
23045, 38857,
26249, 39187-90,
26287,

33489.

Para. 534.

537. The decay of the old system of patriarchal rule by the Collector is the inevitable accompaniment of the developments which have taken place in the character of the administration, and in the sentiments and education of the people. But it has to be considered whether, having due regard to these considerations, the position of the Collector is at present what it ought to be, and if not, what measures can be taken to restore to him some of the power and prestige which should be possessed by the head of a district. A number of witnesses, including some officials, think that the present powers of Collectors are sufficient, the argument being, in some cases, that the grant of larger powers is in itself undesirable; in others, that Collectors are already over-worked. Other witnesses*, again, hold that what is required is not so much the bestowal of wider powers on Collectors, as the grant of greater finality of decision in matters which they already deal with. There is, however, a considerable body of evidence† in favour of enhancing the position of Collectors. This class of opinion is perhaps most typically summarized in the statement submitted to us by the Punjab Government, which considers that action should be taken, *inter alia*, in the direction of restoring the influence of Collectors over the special departments, giving greater finality to their orders, and granting them larger financial powers. Some non-official witnesses again, like Mr. Gokhale, would be willing to give larger powers to Collectors if these were in some way associated with representatives of the people in the work of administration.

We have already considered this latter point, while we shall deal in Part III. with the important question of the Collector's position in relation to rural boards and municipalities.

538. The Collector's remaining functions may be roughly discriminated as those falling under matters connected with the land revenue and with criminal and general administration, and those in respect to matters now primarily dealt with by special departments. In these spheres we consider that the Collector's present position ought to be enhanced, and as in the case of Commissioners, we shall deal with the latter first.

Evidence for and against enhancement of the Collector's present position.

It ought to be enhanced.

The Collector in relation to special Departments.

Paras.
487-8.

539. We are emphatically of opinion that the position of the Collector as administrative head of the district should be recognized by officers of all special departments. What we have said as to the necessity for a unifying influence over the various branches of Government work in a division, applies also, in great measure, to the individual districts; and while we do not suggest that the officers of special departments should, save in so far as is implied in our recommendations which follow, be subordinate to the Collector, the latter ought, like the Commissioner, to be entitled to call for any information which he thinks fit from them, and to have such information given to him spontaneously in matters of importance, while any views he may express should receive the fullest consideration.

The Collector should be recognized as the administrative head of the district, and should have certain powers in respect of special departments.

* 1587, 23635, 30559, 33181, 38765.

† 7698-701, 7924, 8958-61, 12111, 18800, 19143, 19283, 20979-80, Vol. V., App. II., p. 205, 24756, 26467, 27620, 33002-6, 37065, 38300, 38352, 42427, Vol. IX., App. V., pp. 238-9.

If this is recognized, and if the specific recommendations we make in regard to the departments which come most closely within the Collector's sphere are accepted, we think that his position will be materially improved; and that the danger, which responsible witnesses have emphasized, of his powers being unduly sapped by the specialized departments, will be obviated.

38211-5,
42006.

540. The outside departments with whose operations the Collector is most intimately connected are those dealing with irrigation, buildings and roads, police, excise, forests and education; and his relations with the Education Department have already been dealt with.

Para. 502.

Relations of the
Collector to the
Public Works
staff in irrigation
matters;
(a) In Madras.

541. *Public Works: Irrigation.*—In Madras, except in the case of very minor irrigation tanks, which are under the Collector, the distribution of water rests with the Public Works Department to a point just above that at which it reaches the raiyats' fields; but the Public Works officers have no concern with the supply of water to the fields, or with assessments or remissions. The Madras Government holds this position to be unsatisfactory, and desires that Public Works officers should be subordinate to the Collector in non-professional matters affecting the raiyat, and especially so in regard to the distribution of water and the repair of tanks. It proposes to take this matter into consideration in connexion with the report of a Provincial Committee, which was under consideration at the time we visited the Province. This view of the proper relative position of the Collector and the Public Works officials is supported by a number of official and non-official witnesses, on the ground that, as the Collector is responsible for the realization of the revenue, he should also have a voice in the supply of water, and that the raiyats prefer to come to him and to his Sub-divisional officers with any grievances in this respect.

Board's
S.O. 87.

8988-9.

Vol. II.,
App.,
p. 328.

3177-89,
3722-33,
4281-9,
4465-73,
6677,
8986-9000,
9592,
9637-42.

(b) In other
Provinces.

542. In Bombay, we understand that the expenditure to be incurred yearly on tanks in each district is settled by the Collector and the Executive Engineer jointly, and that, in case of difference, the Collector can refer to higher authority. The Irrigation officers are responsible for the distribution of water, but in certain matters connected therewith appeal from their order lies to the Collector.

33318-21.

Act VII.,
Bombay of
1879, sec. 67.

In Bengal, artificial irrigation from Government sources is of little relative importance in the cultivation of the Province; but where Government canals exist, the distribution of water, and the assessment and collection of water rates, are in the hands of the Irrigation officers.* In the United Provinces the distribution of water to the village, at which point it passes into the hands of the raiyats, is now made by the Irrigation officers, who assess the water rate but do not collect it. They are, however, expected to keep in touch with the Collectors in the discharge of their functions.

15033-5.

28922,
28933.

In the Punjab the distribution of water and irrigation assessments are entirely in the hands of the Irrigation engineers. The existing system here has been criticized by some witnesses, but the late Lieutenant-Governor, though thinking that it might probably require amendment in some respects, was not prepared to express an opinion on the point, as the matter was under investigation by the Canal Colonies Committee. In Burma there is only one irrigation circle. The Irrigation officers there were

38352, 39756,
38365-8, 40478-80,
38664-5, 42006,
39374, 42428-32.

Vol. IX.,
App. V.,
p. 238.

11690,
11700-1,
11724,
11775.

* There are no such canals in Eastern Bengal.

formerly the assistants of the Deputy-Commissioner, but are now independent of him as regards distribution of water, and the Province appears to be working towards the Punjab system of making the Irrigation officer the assessing authority also.

In the Central Provinces irrigation is as yet scanty, although it will materially increase hereafter. Here the Collector appears to have no direct voice in the matter of the distribution of water, but can take action on complaints. The Chief Commissioner holds that the Executive Engineer should be the assistant and adviser of the Collector.

27421-3.

Vol. VI.,
App. II.,
p. 135.

44489.

543. The Public Works Secretary to the Government of India has expressed a strong opinion against placing Irrigation officers under Collectors. His most important objections to such a step appear to us to be that the intervention of officers lacking technical knowledge would prejudice the continuous development of irrigation work and the economical distribution of water—both matters of prime importance in India. Further that it would be impossible to make irrigation and general administrative charges co-terminous. The Public Works officers whom we examined in the Provinces, and some other witnesses, were also opposed to any further control of the Irrigation staff by the Collector.*

Objections of witnesses to placing Irrigation officers under Collectors.

33371-4.
33919.
35826-30.37168-73.
37270-3.
38822-6.Part I.,
para. 302
of their
Report.

544. As pointed out by the Irrigation Commission of 1901-3, circumstances differ materially in the various Provinces, and it is obvious that, as regards the relations between Revenue and Public Works officers, a system of tank irrigation stands on a different footing from canal systems, since technical considerations are of much less importance in the former case than in the latter. Such relations must, therefore, be left to the Local Governments to determine for each Province. We think, however, that the Collector should always have a weighty voice in a matter of such vital importance to the raiyat as the supply and distribution of irrigation water; and our general proposals above will facilitate this.†

Relations between Revenue and Irrigation officers must be determined by Local Governments.

Para. 539.

545. *Public Works: Roads and buildings.*—In the matter of roads, the Collector has at present a large amount of control in nearly every Province, as president of the district board. In Madras, Bengal, and Eastern Bengal the road operations of the Province fall almost entirely within the sphere of district and sub-divisional boards. In Burma there are no such boards, but there are special funds in each district, under the management of the Deputy Commissioner, from which petty road work is carried on. In other Provinces the more important roads are Provincial, and in the Central Provinces the Provincial sphere extends to all but unmetalled roads.

Position of the Collector in regard to road work.

10119.
10789-92.

27610.

35130-53.
40938-49.

In regard to road work carried out by Government, the Collector appears to be consulted, but has not a definite control over the budget allotment for the district, which is prepared at headquarters, or over the order in which particular works are undertaken†. The Chief Commissioner of the Central Provinces expressed an emphatic

* 6995-7001, 8268-84, 8293-300, 8356-69, 9355-78, 11724-9, 27421-3, 41909, 41920-4, 41932-8, 41948-56, 41987-97.

† Messrs. Dutt and Meyer further suggest that the Madras system of giving the Collector allotments for the upkeep of minor tanks, and control as to the expenditure thereon, might well be extended.

‡ 11655, 19788-93, 21380-5, 23009-13, 24414-7, 27543-4, 28902-4, 32195-9, 37633-6, 39042, 44566-73.

opinion as to the defects of the present system in that Province, which we have already quoted in the preceding chapter. Para. 492.

The degree of control he should exercise must be determined by each Local Government.

While the actual degree of control which the Collector should have over the Executive Engineer in such matters should be for the decision of each Local Government, we consider that the Collector's opinion on the relative claims of different roads in respect to outlay on construction and maintenance should carry great weight. The proposals we have made regarding the connexion of officers of other departments with the Public Works programme of the division will tend to ensure this result. Para. 494.
The same remark applies in regard to buildings, and to such irrigation works as will come within the scope of local public works outlay, as apart from large projects.

Recent reduction of the Collector's control (as District Magistrate) over the police administration.

546. *Police*.—As in the case of Commissioners, the Collector (as District Magistrate) had formerly, in most Provinces, some control over the disciplinary arrangements of the district police, more especially in regard to the appointment, promotion, and punishment of subordinate police officers. Here, too, the Police Commission of 1902 held that such matters should be left mainly to the officers of the Police Department. The Government of India, in passing orders on their report laid down that "since the District Magistrate is, and must continue to be, the chief executive authority in the district, and in that capacity is responsible for the peace and good order of his charge, the police must be completely under his control and direction, and he must, subject to the usual control of the Commissioner and the Government, have unquestioned power to employ them as he thinks best for the maintenance of law and order, and the detection and suppression of crime. He should not, however, interfere in matters of departmental management and discipline, except where the conduct and qualifications of a police officer affect the criminal administration of his district. Even then his power of intervention should be exercised, not by issuing direct orders, but by bringing the case to the notice of the superior officers of the police." They added that while it was essential to remove all occasions for the complaint that the District Magistrate's powers had been improperly extended, and the authority of the District Superintendent over his own subordinates unduly reduced, it was equally essential that "the supervision of the District Magistrate over the action of the police should be real, and that there should be no room for doubt as to his full responsibility for the criminal administration of his district."

Police Commn's Report, para. 121. H. D. Res. of 21st March, 1905, para. 48.

In a later paragraph of the same Resolution it was laid down that :— *Ibid*, para. 50.

(a.) All matters connected with arms, drill, exercise, and internal discipline should be under the District Superintendent of Police.

(b.) The appointment, punishment, and dismissal of inspectors and lower police officials should vest in appropriate officers of the Police Department ; but

(c.) The District Magistrate should be empowered to direct enquiry into misconduct on the part of police officers.

(d.) He should also have the power to call on the District Superintendent for report on, and for the removal of, incompetent subordinates, and to issue orders as to the conduct of particular investigations.

Para. 498.

10145-7,
18780,
19929-32.
22065-6,
22722-4,
24935-8,
25376-81,
30236-7,
30990-3,
35340-1,
41131-2.

547. As observed in the last chapter, the rules which have been issued by the various Local Governments in furtherance of these general instructions had only lately come into effect when we took evidence in the Provinces, and some witnesses were not very clear as to the exact position of the District Magistrate under the new system.

Subject to certain provisos, we accept the situation now existing.

We accept the situation now created, which relieves the District Magistrate of a considerable amount of detailed, and not altogether appropriate, work which formerly fell to him in most Provinces; but this remark is subject to the following provisos :—

(i.) That the control of the District Magistrate over the police for general purposes shall be absolute, and that there shall be no room for doubt as to his full responsibility for the criminal administration of the district.

(ii.) That the enquiry into misconduct on the part of police officers which the District Magistrate is empowered to direct, may be carried out, at his discretion, by one of his subordinate magistrates as well as by a police officer.

23673-81,
25446-7,
26962-3,
32014-5.

We consider further that the District Magistrate should be competent, in the interests of his district, to require the transfer of an inspector or a sub-inspector from any one part of it to another. There was some evidence that his wishes in this respect would usually be complied with by the police authorities; but he should have the definite power to enforce them.

Para. 81
of their
Report.

548. The Police Commission of 1902 held that the connexion of the District Magistrate with the Police Department should gradually grow less close as the honesty and capacity of the force improved. We cannot subscribe to this opinion: we consider that the present intimate connexion of the District Magistrate with the police administration of his district should in no way be weakened.

26459-63,
32064-5,
36435.

549. We desire also to emphasize the necessity of inspection of police stations; and their records, by District and Sub-divisional magistrates in the course of their tours. This should be a special duty of the Sub-divisional magistrate.

Inspection of police stations.

550. *Excise.*—In all Provinces the Collector is held generally responsible for the district excise administration, which was originally a mere branch of his land-revenue functions, such preventive work as was required being discharged by the agency of the ordinary police. Present conditions, however, require a considerable departure from this system; and it is now recognized that a special Excise Department is necessary for—

The Collector and Excise work.

(a) Technical work, such as the supervision and control of distilleries.

(b) Preventive operations, which in present circumstances have increased in importance, and cannot be effectively discharged by the ordinary police.

F.D. Res. of
11th July,
1907.

In reviewing the report of the Excise Committee of 1905, the Government of India laid stress on the desirability of properly organized excise preventive agencies, and indicated the necessity for an organized and a well instructed distillery staff; but they also laid down that the Collector must continue to be responsible for general excise administration, and that the district head of the specialized staff must be under his control, occupying the same position towards him as the District Superintendent of Police does in regard to police work. Further,

F. D. Res.
of 16th
May, 1907.
2994, Exc.

in a supplementary letter to the Government of Madras, it was held, in agreement with the Committee, that the excise administration in that Province should be more under the control of the Collector than had hitherto been the case.

We consider that these orders sufficiently safeguard the position of the Collector in regard to the local excise staff, while, as regards his control by the Provincial Excise Commissioner, we would draw attention to what we have said in the preceding chapter.

The Collector and Forest work.

551. *Forests.*—In Madras and Bombay the District Forest Officer is subordinate to the Collector in all matters in which the operations of the Forest Department affect the people, *i.e.*, in everything except matters of purely technical forestry. In other Provinces the position is theoretically the same; but the subordination of the forest officer is, in practice, neither so complete nor so clearly defined. Thus, speaking generally, Conservators have larger administrative powers, and there is more direct correspondence between them and the district forest officers than in the two Presidencies. Further, where there is any material difference of opinion between the Collector and the Forest Officer, the Commissioner has, in some Provinces at any rate, to be referred to. The evidence in these Provinces is, however, generally to the effect that the existing position has worked in a satisfactory manner.

1121-4, 19783-7, 6798, 37188, 13828-32, 39586-8, 18873, Para. 503.

Matters in which the District Forest Officer should be the Assistant of the Collector.

552. Having regard to the character of forest operations, as described in paragraph 292, we think it essential that, in all matters which bring the forest administration into relations with the agricultural population, the District Forest Officer should be made definitely and clearly the assistant of the Collector; that the latter should be entitled to give him direct orders in regard to such matters; and that all correspondence connected therewith which passes between the District Forest Officer and the Conservator should go through the Collector. In all questions relating to technical forestry, the District Forest Officer should, however, deal with the Conservator direct.†

2758-62, 32591, 12068-9, 13172-3, 16247-52, 17013-20, 24245-6, 24940, 25286, 25292, 25350, Vol. VII., App. I., p. 160, 41351, 41357, 42734-8, 42827-8, 42840-5.

The control, appellate or otherwise, to be exercised by the Collector over the subordinate forest establishments is a matter which should be left to the discretion of the Local Governments.

Minor forest areas and pasture lands.

553. Minor forest areas and pasture lands are already, to a certain extent, under the control of the Land-revenue authorities, and we have had some evidence that in respect to such lands, their control ought to be complete.* We recommend the adoption of this course, as being in accord with the spirit of the Government of India Resolution of the 19th October, 1894, which distinguishes between these areas, and forests the retention of which is essential on climatic or physical grounds or as affording a valuable timber supply.

2817, 24243, 13255-8, 25354, Vol. IV., 32585-8, App. I., 40996-8, p. 198, 41402.

Cf. para. 300.

Position of the Collector in regard to matters connected with Land Revenue and general administration.

554. In Chapter xiv. we recommend a general development of the sub-divisional system, in order that

* 4693-4, 4709-12, 5570, 5574, 24158-60, 24347, 26993, 38669-73.

† The Chairman and Mr. Hichens consider that since it would appear from the evidence that the relations between Collectors and District Forest Officers are generally satisfactory, there is no necessity for increasing the control now exercised by the former.

1097-8,
34731,
35779.

Para. 474.

the bulk of the original work in the districts may be done locally by Sub-divisional officers and tahsildars, and that the position of the Collector shall be mainly that of a supervising, controlling and appellate authority. Under the full operation of this system in Madras, and owing to the absence of Commissioners, the position of the Collector in this Province is higher than it is elsewhere. We consider that the existence of Commissioners should not prevent the position of the Collector in other Provinces being raised, while we have already remarked that the establishment of territorial Commissioners in Madras should not lead to encroachment upon the existing powers of Collectors there. The development of the sub-divisional system in all Provinces will relieve Collectors of much detailed work which they now have to perform, and will thus give them time for the consideration of larger problems, and justify the grant to them of a variety of powers hitherto reserved to Commissioners or to higher authority.

In Chapter xv. again, we have made recommendations which will give to the Collector an assured position, and as a rule considerably larger powers, in such matters as remissions and suspensions of land revenue, agricultural loans and Court of Wards administration.

555. We have received a variety of specific suggestions in other matters, which we do not deal with in detail. Generally speaking, these are questions which must be decided according to local conditions, and regarding which the Local Governments must necessarily have large discretion. The general presumption should, however, be that, in matters which come up to him, the Collector should be the deciding authority; and this should be more especially the case in questions upon which his opinion would usually be decisive. We recognize that there are matters, financial and otherwise, in which Collectors cannot be given a free hand; but the general rule should be to give them powers whenever it is not clearly established that these must be reserved to a higher authority.

556. There are, however, some points on which we consider it desirable to offer specific suggestions.

Financial powers.—There is a considerable consensus of evidence, including suggestions by the Lieutenant-Governors of Bengal and the United Provinces, that Collectors should have at their disposal moderate grants for discretionary expenditure on matters such as petty public works, rewards to deserving persons, or small special grants for local objects. The proposals we have made in the preceding chapter will sufficiently meet this suggestion.

557. There is also much evidence in favour of giving Collectors funds from which they might employ temporary establishments to meet occasional press of work.

In Schedule II. we have suggested the expansion of the contract contingency system in Collectors' offices, and its extension to non-recurring expenditure on mechanical office assistance such as copying. The entertainment of temporary establishments for other clerical purposes might be met from discretionary grants which the Commissioners would distribute among the districts according to their needs. Within the limits of the grant thus allotted to him,

The general development of the sub-divisional system will relieve Collectors of much detailed work and justify the grant to them of powers hitherto reserved to higher authorities.

Proper position of the Collector in district administration.

Grants to Collectors for discretionary expenditure on local objects, &c.

Proposals for giving Collectors larger powers in regard to office expenditure.

14139-40,
17696,
18075,
19642,
19833,
20707,
28254-5,
42325.

Vol. IV.,
App. II.,
p. 201.
Vol. VII.,
App. III.,
p. 169.

Para. 508.

8965,
12252,
17183,
20033-4,
20707,
22392-3,
26596,

27852,
28056,
Vol. VII.,
App. III.,
p. 169.
42006.

the Collector might appoint temporary clerks, provided that any appointment in excess of Rs. 25 a month, or lasting for more than six months, should require the sanction of superior authority. It is not desirable that the Collector should be able to create permanent clerical appointments, and speaking generally, this power has not been asked for.

Desirability of improving the procedure in Collectors' offices.

558. We had evidence in some Provinces as to the desirability of improving the procedure in Collectors' offices, and some witnesses were in favour of the more extensive employment of shorthand writers and typewriting facilities. We consider that where work in a district is so heavy as to justify the grant to a Collector of a shorthand writer, such assistance should be readily given, while typewriting machines and typists should now be regarded as essential office requisites. In the two Bengals an enquiry which has, we understand, been recently made into the working of district office system, has shown that considerable improvements in organization are possible, and the same condition of affairs would, we think, be found to apply, and to call for remedy, elsewhere.

12807,
19960
20417,
22034-5,
30725,
39640-1.

22034.

And the efficiency of the clerical staff.

559. We had evidence in Burma and some other Provinces as to want of efficiency on the part of the district clerical staff. Every effort should be made to improve this, and thus relieve the responsible heads of offices.

13270, 39577
13273-5, 39636-41
13540, 42325,
19963, 42373.
30279-81,

Powers of the Collector over his office establishment.

560. *Appointments.*—In Bengal and Burma we understand that the Collector has full power with regard to all sanctioned appointments under his control.* The same applies to Madras, but the dismissal or reduction of the *sherishtadar* (the clerical head of the Collector's office) rests with the Board of Revenue. In other Provinces the general position is that the appointment of *sherishtadar*, and occasionally that of a head clerk or corresponding officer, lies with the Commissioner; but in the Central Provinces, the Commissioner's sanction is required to the appointment of all clerks on Rs. 25 and upwards. This latter restriction should certainly be withdrawn. As regards the appointment of *sherishtadars* and head clerks, opinion as to keeping the nomination to such posts in the hands of Commissioners is divided. There is much to be said in favour of allowing the Collector a free hand in the selection of his own office establishment: on the other hand there is the danger of prolonged tenure of office in a district making a *sherishtadar* too powerful there; and this can be remedied by giving the Commissioner the nomination, which will carry with it the power of transfer to another district. There is also the point that occasionally, as in Bombay, officers of this description are graded with the tahsildars. The respective power of Collectors and Commissioners in regard to *sherishtadars* and head clerks are, we think, for each Local Government to determine with reference to the circumstances of the Province.

Rules of Bengal Bd. of Rev. Bd.'s S. O. No. 126. Chap. III., sec. VIII., Arts. 3 & 26.

26613.

26775-7,
30010,
30083,
30560-1,
40501,
42006.

The appointment and transfer of tahsildars and deputy tahsildars should be made by the Commissioner.

561. We have already recommended that the appointment of tahsildars and deputy tahsildars should be made by Commissioners. In the United Provinces, Collectors can transfer these officers within their districts, while in Madras, where there are no Commissioners and the

Para. 512.

31692.

1460.

* But in Bengal the Commissioner can transfer any of the Collector's office staff.

Collector appoints, his power of transfer is limited by the fact that pay goes according to the taluk, and the moving of a tahsildar from a more to a less highly paid taluk would, therefore, ordinarily be a punitive measure, against which appeal would lie to the Board of Revenue. Elsewhere, the general position seems to be that Collectors have not power to transfer their tahsildars, and we are not prepared to recommend any change in this respect, in view of the fact that reference by the Collector to a higher authority acts as a check on frequent transfers.

26614-6,
35907,
37899-903,
38861.

23116-22,
24404-12.

Assam
Land
Records
Manual,
Rules 1, 2,
4, 118, 119,
171.

23162-8,
24192-4.

562. *Settlement*.—In Assam a great deal of what is called settlement work, *e.g.*, the assessment of lands not dealt with at a general land-revenue settlement, grant of assessed lands, and transfer of *pattas* (the raiyat's title deeds), is really the ordinary everyday work of a raiyatwari Province; but this is generally done in the first instance by settlement establishments consisting of sub-deputy collectors with *kanungos* and *mandals* working under them. These are under the double control of the Collector and the Director of Land Records, the latter having a voice in regard to their appointment, promotion, or punishment. This double system seems to us wrong, and we think that the Collector should have full control over such establishments. It is also unnecessary, as is at present done, to send up cases regarding "annulment of settlement," *i.e.* the realization of arrears by sale of the raiyat's occupancy right in land, for the Commissioner's sanction. The Sub-divisional officer might ordinarily deal with this matter.

Certain "settlement" establishments should be under the control of the Collector in Assam.

26545-9,
26870-1.

563. In the Central Provinces, revenue inspectors are appointed and transferred, even within a district, by the Director of Land Records who, in this Province, is also Commissioner of Settlements. Speaking generally, we think that district land-records establishments, and officers who are doing work in connexion with assessments outside a special settlement, should be regarded as integral members of the district staff; and in regard to such establishments the position of the Director of Land Records should be that of an inspecting and advisory, but not of a controlling, officer. The Collector should of course take due notice of any criticisms which the Director may have to offer as to the work or conduct of any individual officer.

District land records establishments, &c., should be integral portions of the Collector's staff.

26517-26,
26575-8,
30219-23,
31425-9,
42408-10.

564. In the Central Provinces, the United Provinces, and the Punjab, Settlement officers do not submit their reports through the Collector, though he may be informally consulted in the course of a settlement. Arguments adduced in favour of this practice were that the Settlement officer might be senior to the Collector, and that there might be several Collectors in a district during the course of a settlement. It seems to us that while the Collector cannot profitably deal with the technical *minutiae* of settlements, the main results of the settlement scheme, which vitally affect the landholders of the district, are matters upon which his opinion and criticism should be on record; and that the Settlement officer's preliminary proposals and final report in respect of assessments should be submitted through the Collector.

Collector and land revenue settlements.

565. *Village officers*.—We would lay special emphasis on the fact that the Collector should be the final authority

Collector and village officers.

in matters affecting village officers, while the original decision should be that of the Sub-divisional officer. In Bombay matters relating to the dismissal of hereditary village officers, and the forfeiture of property attaching to the office, have now to go to the Local Government.

Act III,
Bombay,
of 1874,
secs. 58 &
60.

Appeals from the orders of Sub-divisional officers.

566. The delegation to Sub-divisional officers of a large amount of the original work, now done by Collectors in most Provinces, will render it easier to make the orders of the Collector on appeal in such cases final ; and we consider that when any appeal is made from the orders of a Sub-divisional officer, it should be to the Collector, and not, as now in some Provinces, direct to the Commissioner. We have, however, dealt with the general question of appeals in a subsequent chapter. We also deal separately with the question of making Collectors more fully fit for the larger position we propose for them, by eliminating incapable officers, and by reducing transfers and thus increasing local knowledge.

Chap.
XVII.

25064-5,
28009.

Chap.
XVII.

Chap. XVI.

Evidence as to over-heavy districts. This matter is primarily for the consideration of the Provincial Governments.

567. We have received much evidence*, chiefly in Madras, the two Bengals, and the Central Provinces, to the effect that Collectors have larger charges than they can properly administer. A scheme for reducing the size of district and sub-district areas in Madras was under consideration when we took evidence ; and the Chief Commissioner of the Central Provinces stated that the division of over-heavy districts there would be gradually undertaken as funds permitted. In other Provinces, the Local Governments, and most responsible officers under them, did not think that any general increase in the number of districts was at present required, although there were particular districts in which such a change was, or would shortly be, necessary. In view of the detailed local considerations involved, which we have not had an opportunity of examining, we are not prepared to express any opinion on this point, which is primarily one for the consideration of each Provincial Government.

Vol. VI., 37222,
App. II., 37997,
p. 136. 39251,
11882, 42325,
13689, Vol. IX.,
27852, App. II.,
33181, p. 219.
35531,

Suggestions for giving Collectors Personal Assistants.

568. There was some evidence in favour of lightening the Collector's work by giving him a Personal Assistant, by which we mean an official of the standing of a Sub-divisional officer, but not in charge of any sub-division, who would be told off to assist the Collector in the general work of the district. This request was made by some officers in Burma, where matters are at present unduly centralized in the hands of the Deputy Commissioner, as is also the case in the Punjab, where a similar proposal was made by the Financial Commissioner. In Bengal and Eastern Bengal, where the principal sub-division of the district is in the hands of the Collector, and the revenue work of the other sub-divisions is largely concentrated at headquarters, the Collectors have been assisted by Joint Magistrates, but the complaint here was that the present number of such officers was too few. Some witnesses in the United Provinces also wished for an increase in the number of Joint Magistrates ; and some officers in Bombay proposed Personal Assistants for their Collectors.

12967,
13270,
13540,
Vide, paras.
577-8.
42325.

17696, 19834,
17931, 19880,
18482, 20640.
19243, .
31000. App. II.,
Vol. VII., p. 165.
32067,
33181,
35367.

* 4165, 7650, 7972-3, 8461-3, 9142, Vol. II., App. p. 328, 15263, 17208, 17407, 17920, 18468, 18800, 19331, 19834, 20343, 21786, 22548, 23571, 27165-8, 27620, 27731, Vol. VI., App. II., p. 136.

569. In most Provinces the work of Collectors will be largely decreased by our proposals for an extension of the sub-divisional system, for making the Sub-divisional officer a Collector of first instance within his charge, and for giving Collectors final powers in a variety of matters upon which they have hitherto had to make references to higher authority. We shall also have occasion, in Part III., to recommend, as a general rule, the dissociation of Collectors from the chairmanship of municipalities. We do not therefore consider that the provision of Personal Assistants to Collectors will usually be necessary. There may, nevertheless, be cases in which temporary causes, such as famine, require the Collector to receive for a time the special assistance of an officer competent to discharge a large portion of his ordinary work; and the same may be the case in a district which has become normally too heavy for a single Collector, but in which circumstances do not permit, or are not yet ripe for, a reduction of the district area. In such instances the appointment of an experienced Personal Assistant to the Collector would be of distinct advantage.

Only necessary
in some cases.

10379,
11882,
14619-20,
17407,
17838,
18827,
19243,
19642,
21944-7.
Vol. V.,
App. II.,
p. 205.

28651-3,
30725,
31063,
31484,
31587.
Vol. VII.,
App. II.,
p. 165.
32067,
35531.

570. We had a large amount of evidence in various Provinces as to the desirability of increasing the existing district staff; but as this was based upon present circumstances and methods, the necessity for such a course cannot be fully gauged until the effect of our proposals for decentralization has been considered. At the same time we are satisfied that in any case an increase in the *cadres* is of primary importance in several Provinces, and we think that the Indian Governments should take this question up without delay.

Increase in the
district cadres is
of primary im-
portance in some
Provinces.

CHAPTER XIV.

SUB-DIVISIONAL, AND OTHER SUBORDINATE DISTRICT, OFFICERS

Sub-divisional Officers.

571. A Sub-divisional officer may be either an Indian Civilian (or officer of like standing), or an officer of the 'Provincial' service (a Deputy Collector or an Extra Assistant Commissioner).

31.

Bd's. S. O.,
No. 126.
Ibid
No. 148.

572. In Madras every district is parcelled out into sub-divisions, each Sub-divisional officer residing permanently within his charge, the limits of which can only be altered by Government. Subject to certain specific restrictions and limitations, he exercises within his charge the ordinary powers of a Collector in revenue matters, the District Collector acting as a supervising, controlling and appellate authority. Thus the tahsildars' work is, for nearly all purposes, under the Sub-divisional officer, and appeals from their orders go to him. The Sub-divisional officer can appoint menial servants such as peons, and junior clerks up to Rs. 30 a month*, and he has power in regard to the appointment, punishment and suspension of village officers. As a magistrate, he is responsible for the criminal work in his sub-division, and ordinarily exercises first class powers himself, and hears appeals against the decisions of second and third class magistrates.

The sub-
divisional
system :—
(a) In Madras.

* Sub-Collectors—the highest grade of Civilian Assistants to the Collector—have somewhat higher powers in this respect than other Sub-divisional officers.

In short, the essential feature of the Madras system is that each sub-division is treated as a miniature district, and the Sub-divisional officer as the subordinate Collector thereof; and the raiyats, though allowed to appeal to the Collector, are taught to regard the Sub-divisional officer as the authority who will inquire into their complaints, and grant them redress. Madras Regulation VII. of 1828 gives to the Sub-divisional officer the general powers of a Collector within his charge, so that no specific delegation is required in such matters; and it is only where the term "District Collector" is used in subsequent Acts that the Collector's legal powers do not pass on automatically to the Sub-divisional officer.

Bd.'s S.O.
No. 116.

8712.

(b) In Bombay.

573. In Bombay proper sub-divisional charges are not rigidly fixed, but can be altered for revenue purposes at the Collector's discretion*, and the Sub-divisional officer does not permanently reside within his sub-division. He spends seven months of the year on tour there, but resides during the remaining period at the district headquarters. In Sind sub-divisional charges are permanently fixed, and the Sub-divisional officer has a house within his charge where he resides for two or three months in the year.

32256-8.

32260

35777-8.

A Civilian Sub-divisional officer usually takes criminal appeals from second and third class subordinate magistrates, but the grant of such powers to Deputy Collectors is, we understand, less a matter of course. In revenue matters the law, as in Madras, contemplates the exercise of the Collector's powers by Sub-divisional officers where these have not been specifically reserved; but it would seem that certain matters of local revenue administration are, by order or practice, kept in the Collector's hands. The Bombay Sub-divisional officers have also less power than their *confrères* of Madras in regard to such matters as village establishments, for in Bombay the removal of hereditary village officers (and they are mainly hereditary in the Deccan) requires the sanction of the Local Government; nor do they seem to have any powers of appointment in regard to their own establishments, or to be able to transfer clerks from one taluk office to another.

Act V.,
Bombay,
of 1879,
sec. 10.

Vol. VIII.
App. II.,
pp. 317-9.

Act III.,
Bombay, of
1874,
sec. 58.

32630
36601.

16177,
18468.

(c) In Bengal.

574. In Bengal, too, there is a definite sub-divisional system. The headquarters sub-division, which is usually the largest in the district, is, however, in the Collector's own charge. Sub-divisional officers live in their sub-divisions, and, as in Madras, these can only be altered by the Local Government; but in the greater part of the Province there is not the same detailed revenue work as exists in temporarily settled areas. A large number of criminal cases which, in Madras or Bombay, would go to lower officers are here dealt with by the Sub-divisional officer, while appeals from the decisions of subordinate magistrates go to the Collector as Magistrate of the district. Nor is there anything corresponding to the tahsils or taluks of other Provinces. The only administrative unit within the sub-division is the police *thana*, and although there are sub-deputy collectors, corresponding to tahsildars elsewhere, these are employed in criminal or revenue work at the headquarters of the subdivision or district.†

14389.

17578.

16205-6.

14390-5,
14526-9,
44417-8.

18918.

* The Criminal Procedure Code (section 8) requires the sanction of the Local Government to alterations of sub-divisions for magisterial purposes.

† In various Bengal districts there are officers known as "tahsildars," but these are a rent-collecting agency in Government estates.

18655-62.

16217-21,
17981-2,¹
18561-4,
18632-4,
18909-16,
44349.

The revenue work done by the Sub-divisional officers varies according to the circumstances of each district, and its delegation to them is largely at the discretion of the Collector, while matters relating to the realization of land revenue and cesses, and the greater part of the work connected with excise and income tax, are disposed of, under the Collector, at the district headquarters, by Deputy Collectors placed in special charge of these subjects.* In some districts there is also a Joint Magistrate at headquarters (a member of the Indian Civil Service), who takes charge of the Collector's office work while the latter is on tour, and at other times deals with such branches of work, magisterial or revenue, as the Collector may assign to him.

14622-3.

Vol. V.,
App. I.,
pp. 202-3.

575. The position in Eastern Bengal is the same as in Bengal proper; but in Assam there are the following points of difference :—

(d) In Eastern Bengal and Assam.

23355,
24222-3.

(i.) Sub-deputy collectors have been recently appointed, in some districts, to revenue charge of areas within the sub-divisions, which are styled "circles."

19319-20.

(ii.) The general revenue work is more largely discharged within the sub-division by the Sub-divisional officer.

Vol. V.,
App. I.,
p. 203.

(iii.) In most districts, district officers deal with civil suits also, the Sub-divisional officers being district munsiffs, and Deputy Commissioners Subordinate Judges.

Vol. VII.,
App. I.,
p. 158.

576. In the United Provinces, where the districts are small, the main sub-district unit is the tahsil, which is also a smaller area than in other Provinces. The sub-divisional system is in force, but, with few exceptions, the Sub-divisional officer lives at the district headquarters, and the Collector can vary the area of sub-divisional charges, and change their officers, at his discretion. The Sub-divisional officer is not concerned with the realization of land revenue; but has powers in other land revenue matters, and in regard to income tax and excise. He tries rent and revenue cases, and supervises records and village accounts. As regards revenue functions, however, the Sub-divisional staff are distinguished as first, second and third class officers according to length of service, and the two latter classes have materially less powers than the first. In certain cases appeals against the decisions of first-class Sub-divisional officers go to the Commissioner, or to the District Judge, and not to the Collector.

(e) In the United Provinces.

28046-7.

28351-2,
30100-7,
30165-6,
31378.

27997-803,
29804-7,
30626-8.

29770-8.

28007-9,
Vol. VII.,
App. I.,
p. 158.

With few exceptions, and these apparently in the areas in which the Sub-divisional officer is resident in his charge, all appeals from subordinate magistrates go to the District Magistrate; and tahsildars, except where considered fit to be Deputy Collectors, have as a rule only third-class magisterial powers, with the result that much petty criminal work must fall on the Sub-divisional officer.

28027-9.

39353.

577. In the Punjab, some thirteen districts each contain a single outlying sub-division, where the Sub-divisional officer resides and exercises general local functions; but even here his powers depend largely upon the confidence which the Deputy Commissioner chooses to repose in him. Elsewhere the Deputy Commissioner deals directly with the tahsildars, and his Assistant and

(f) In the Punjab.

42383-6.

40677-91.

* The execution of "certificates," i.e., processes for the compulsory realization of cesses and other Government demands, is, however, not infrequently carried out in the sub-divisions.

Extra Assistant Commissioners are employed at headquarters on subjects-work. Thus one would be District Judge with general magisterial powers*; another would be in charge of the district treasury; another revenue Extra Assistant Commissioner; while others might do case work, revenue or criminal.

A good deal of civil case work is still disposed of here by tahsildars and Extra Assistant Commissioners.

(g) In Burma.

578. Districts in Burma, with two exceptions, are split up into sub-divisions, and we understand that the Sub-divisional officers reside in their charges. They do not, however, deal with criminal appeals, which go to the District Magistrate; and in regard to revenue matters they appear to have very little power, one witness describing them as post offices. They take revenue cases, but appeals from the decisions of *myooks* (tahsildars) go to the Deputy Commissioner, and Sub-divisional officers are likewise unable to revise the orders of village headmen. Their very restricted powers appear to be due, in part, to a former system under which the grade of Extra Assistant Commissioner was attained by seniority, and *myooks* might be promoted thereto while remaining in charge of townships (corresponding to the tahsils of other Provinces), while a sub-division might be in charge of a *myook*. *Myooks* are now, however, only promoted to be Extra Assistant Commissioners when regarded as fit for sub-divisional charge. It is alleged that Deputy Commissioners are largely overworked, and two Commissioners (Mr. Todd-Naylor and Major Maxwell) recently reported on the possibility of relieving them. The recommendations of these officers were, however, more in the direction of providing Deputy Commissioners with Personal Assistants, and of freeing them from detailed treasury and record inspections, than of fuller utilization of the Sub-divisional officers.

In Upper Burma and, apparently, in some places in Lower Burma also, the executive district staff is still concerned with civil suits.

(h) In the Central Provinces.

579. In the Central Provinces proper the sub-divisional system has only recently been introduced; the tahsils are large, and in most instances a Sub-divisional officer is in charge of one tahsil only. As in the United Provinces, Sub-divisional officers live at the headquarters of the district; and where a Sub-divisional officer has been invested by the Local Government with powers to exercise the ordinary functions of a Deputy Commissioner within his charge, appeals from his decisions go straight to the Commissioner. Tahsildars have few original powers in revenue matters, and are, as a rule, merely reporting officers, while, where they have definite powers, appeals from their orders go to the Deputy Commissioner.

Appellate magisterial work is usually dealt with by the District Magistrate; but in some cases Sub-divisional officers are empowered to hear appeals within their charges.

In Berar there are three sub-divisions in which the Sub-divisional officer is permanently resident: in these he has larger powers than elsewhere, and takes appeals from

* The functions of a District Judge in the Punjab correspond with those of superior magistrates and Subordinate Judges in other Provinces. The position filled by the District and Sessions Judge elsewhere is, in the Punjab, vested in the Divisional Judge.

subordinate magistrates. Outside these special areas, the Sub-divisional officer deals only with revenue work, and with such magisterial work as the Deputy Commissioner may assign to him, and he resides at the district headquarters. Revenue appeals from Sub-divisional officers go to the Deputy Commissioner.

38781-91, 38913-6. 580. In the Frontier Province there are some sub-divisions, but in only one of these—Mardan—has the Sub-divisional officer the position of a subordinate Collector in revenue matters. Elsewhere the Sub-divisional officers do case work—civil and criminal, as well as revenue—but in respect to the executive revenue work, such as collection, crop inspection, etc., the tahsildar acts mainly in direct subordination to the Deputy Commissioner, who has an assistant for revenue purposes at headquarters. Except in the case of Mardan, the Sub-divisional officers do not take criminal appeals, which are dealt with by the District Magistrate or the District Judge (whose position is the same as in the Punjab). Tahsildars also do civil work. (i) In the Frontier Province.

38811. 38813. 38810. 581. In Baluchistan the district system is fairly decentralized. One or more tahsils are constituted into a sub-division, which is the charge of a Political officer or an Extra Assistant Commissioner. The Sub-divisional officers live generally in their charges, and exercise the local powers of a Collector. There are two full-time district munsiffs, at Quetta and Sibi; otherwise the district officers, from tahsildars and deputy tahsildars up to Political Agents, exercise civil judicial functions. (j) In Baluchistan.

Vol. IX., App. I., p. 216.

37695-6.

582. The powers of Sub-divisional officers in reference to remission and suspension of land revenue will be discussed in the following chapter, and their position in relation to local boards in Part III.

We have here to consider the following questions:—
(i.) *Should there be a sub-divisional system where this has not hitherto applied, i.e., in the greater part of the Punjab and of the Frontier Province?*

38916-8, 39552-3, 39652-5, 39682-6, 40335, 42334.

The evidence was generally in favour of such a course, and we are emphatically of opinion that the sub-divisional system ought to be universally applied, as bringing the executive officers of Government into more immediate local contact with the people, and as the most obvious instrument of efficient decentralization. We think that the increased capacity and integrity of the members of the 'Provincial' services fully justify the greater trust in them which the extension of the sub-divisional system involves. For the Civilian, again, who will subsequently become a Collector, the charge of a sub-division is a far better training than dealing, at headquarters, merely with such branches of work as the Collector may assign to him.

The sub-divisional system ought to be universally applied.

14994, 15172-3, 17911, 18468, 19731, 19940-2, 20231, 20417, 23649, Vol. V., App. II., p. 205.

583. It follows that we do not approve of the existing system in the two Bengals, under which the largest sub-division of the district is the direct charge of the Collector. The evidence in these two Provinces is practically unanimous in favour of separate Sub-divisional officers for these areas; and we understand that the Local Governments intend to carry out this change as soon as possible.

Separate Sub-divisional officers should be provided for the headquarters sub-divisions in the two Bengals.

584. (ii.) *Should the Sub-divisional officer, as in Madras and in Bombay, be practically a Collector of first instance, having the tahsildars under him, and dealing himself with revenue matters affecting the sub-division which they cannot dispose of?*

Difficulty of decentralizing the land-revenue work in the two Bengals. This must be left to the discretion of the Local Governments. In other revenue matters, powers should be delegated as far as possible to Sub-divisional officers.

Taking first the two Bengals, there is a considerable amount of evidence in favour of increasing the powers of Sub-divisional officers in revenue matters. On the other hand, a number of experienced witnesses,* while admitting, in some instances, the theoretical desirability of such a change, were opposed to decentralization, especially as regards work in connexion with the realization of land revenue now conducted at district headquarters. It was said that this involves little labour in a permanently settled Province, and is best done at headquarters, where all the records are kept. The present system is also said to be popular with zemindars whose properties extend to more than one sub-division, and who prefer to keep a single representative for such business at the district headquarters. A change in the present system would further involve much work and expense in connexion with the redistribution of records. On the other hand, it was stated to us by both members of the Board of Revenue in Bengal that the small proprietors of Behar would prefer such realization work to be conducted at a centre nearer to them than the district headquarters, while the Bengal system does not give Civilian officers the same degree of revenue training and experience as that of Madras and Bombay.

We recognize the difficulty of decentralizing land revenue work in these permanently settled Provinces, and do not make any recommendation upon this point, which we would leave to the discretion of the Local Governments concerned. In other revenue matters, however, we consider that the powers of the Collector should be delegated, as far as possible, to Sub-divisional officers. The proposed separation of judicial and revenue duties in these two Provinces will give the executive Sub-divisional officers time and scope for the exercise of larger revenue functions than they at present possess.

Elsewhere petty matters should be disposed of by the tahsildar, and other original matters should usually be dealt with by the Sub-divisional officer, the Collector being mainly an appellate and supervising authority.

585. In other Provinces, we think the general position should be that petty matters, in regard to which his recommendations must in practice generally be accepted, should be disposed of by the tahsildar, subject to appeal to, and control by, the Sub-divisional officer; and that other original cases arising in the sub-division should usually be dealt with by the Sub-divisional officer, the Collector being mainly an appellate and supervising authority who need rarely take up original revenue work. The tahsildar would then be under the Sub-divisional officer, and the latter under the Collector; and the Sub-divisional officer and the tahsildar should be made to feel as fully responsible for the good administration of their charges as the Collector is for that of the whole district.

586. The general trend of the evidence, and of the detailed proposals contained in schedules of suggested delegations presented by Local Governments, is in favour of giving larger powers to Sub-divisional officers. Even in Madras, where the sub-divisional system has been most developed, witnesses have indicated cases in which the powers of these officers seem at present to be unduly restricted. The same conclusion may be gleaned from various proposals contained in Appendix v. of the Bombay Government's Statement; and it applies with much greater

17580-2,
18911-7,
19461,
19916-8,
19995-
20000,
20537-40,
20690-1,
23351-2,
23642-50,
23695-7,
Vol. V.,
App. II.,
p. 205.

19135-7.

18561.
18911-3.

45400-1.

7891-3,
9100-3,
12987,
13689,
17816,
19336-7,
19834,
20417,
25057,
27000-7,
30624-8.
Vol. VIII.,
App. II.,
pp. 275-
391.

* 14626, 17769-72, 17981-2, 18561-4, 18638-9, 19731-7, 21650-3, 21791-3, 21900-6, 22884-93, 44342-52, 44412-6.

force to the other Provinces. We do not, however, think it incumbent upon us to examine the detailed suggestions made. Circumstances must vary in the different Provinces; but the general principle to be applied should, in our opinion, be as stated in the last paragraph.

587. Speaking generally, exceptions to the rule that the Sub-divisional officer should be competent to deal with original revenue work in his sub-division, which the tahsildars cannot dispose of, would arise :—

Exceptions to the general principle that the Sub-divisional officer should deal with revenue work of which the tahsildar cannot dispose.

Vide Chap.
XV.

(1.) Where the Local Government thinks it desirable, on grounds of policy or expediency, that particular matters should be dealt with by the head of the district. This would ordinarily be the case in financial matters, and we have ourselves recognized the desirability of such restrictions in the case of suspensions and remissions of land revenue, and the grant of agricultural loans.

(2.) At the discretion of the Collector, in regard to :—

(a) Matters in which special circumstances seem to require that the decision shall for a time be that of the Collector himself. Orders of this character should, however, be reported to the Commissioner, who will thus have an opportunity of checking any unduly centralizing tendency on the part of particular Collectors.

(b) The withholding of powers from particular Sub-divisional officers, on the ground of want of experience or because an officer falls short of the general standard of efficiency required for full sub-divisional charge. But such withholding of powers should likewise be reported to the Commissioner, who will thus be able to call for an explanation if he thinks this necessary.

The withdrawal from a Sub-divisional officer, of powers which he has already exercised, save temporarily, and in special circumstances such as those referred to in clause (a) above, is a different matter, involving a reflexion on the officer's work, and in this case the previous sanction of the Commissioner should be obtained.

9100-3,
13689,
19337-8.

These proposals would meet the views of those witnesses who are in favour of differentiation between particular Sub-divisional officers, and of giving the Collector discretion in the matter of delegation.

25064,
Vol. VII.,
App. I.,
p. 158.
25066,
25915,
26332,
26435,
27084-6.

588. It follows from what we have said above that we disapprove of the system, which prevails in some Provinces, under which appeals from the decisions of a revenue officer do not go to the authority immediately above him, but to some higher official. Thus in Burma, the Deputy Commissioner takes appeals from the orders of *myooks**, and in the United and Central Provinces, appeals from Sub-divisional officers who have been vested with the powers of a Collector go to the Commissioner. In the Central Provinces the evidence was generally in favour of the change we advocate, while those witnesses who objected to it in the United Provinces† did so principally on the ground, which we consider inadequate, that it would overburden the Collector to take up such work. The proposals which we have made in the direction of decentralization, and especially for the grant of larger powers to Sub-divisional officers, should materially reduce the present work of the Collector; and it seems to

Appeal procedure.

* Rule 136 under Lower Burma Land and Revenue Act, 1876. Upper Burma Land and Revenue Regulation, 1889, section 8.

† 28009-13, 28501-7, 29324-5, 29780, 30043, 30162-4.

is essential, both as regards the maintenance of proper discipline, and in order to enable the Collector to gauge the work of his subordinates, that appeals from their decisions should be to him.

Powers of Sub-divisional officers in respect of official staff.

589. We think that, subject to general control by (and appeal to) the Collector, the Sub-divisional officer should deal with the appointment and removal of all village officers and junior clerks in his sub-division. As regards clerks, the exact salary limit to be adopted must necessarily vary in different Provinces. At present Sub-divisional officers have, in some Provinces, no powers of appointment and punishment in respect of clerks, while in Bombay the removal of hereditary village officers requires the sanction of the Local Government. The exercise by Sub-divisional officers of the right of appointment, should, of course, be subject to such general standards of efficiency, educational or otherwise, as may be prescribed.

24451-4, 32630,
26352-3, 36601,
29714. 38104-5.

Act III.,
Bombay,
of 1874,
sec. 58.

The power of appointment and removal of menial servants might, we think, rest with the head of each office, from the tahsildar upwards.*

590. (iii.) *Should Sub-divisional officers be vested with powers to hear appeals in criminal cases from second and third-class magistrates in their sub-divisions?*

Sub-divisional officers should dispose of criminal appeals.

We think that an officer competent to hold charge of a sub-division should also be generally competent, after he has had some preliminary experience as a first-class magistrate, to hear appeals. We consider, too, that he should discharge this function, as Sub-divisional officers now do in Madras and Bombay, for the reasons we have given in regard to the hearing of revenue appeals. The general evidence, though it is mainly official, indicates no material objection to the general application of this principle.

Para. 588.

12853-4, 27996,
18643, 29319-21,
20012-3, 29765-9,
20689, 30293-4,
27286-7, 31682.
27704-5,

There is no doubt a distinction between revenue and criminal appeals, in that the latter affect the liberty of the subject; but this is recognized by the fact that the Criminal Procedure Code requires special investment, by the Local Government, of officers below the rank of District Magistrate with appellate powers, and a direction from the District Magistrate that such officers shall hear appeals. Under our proposals, investment with such powers will pass to the Commissioner, in consultation with the District Judge, but the District Magistrate will still have to justify to the Commissioner the grant of powers to Sub-divisional officers.†

Act V. of
1898,
secs. 37
& 407.

Para. 516.

591. (iv.) *Should Sub-divisional officers reside permanently within their charges?*

Arguments for and against permanent residence of Sub-divisional officers within their charges.

The advantages of such permanent residence are that the Sub-divisional officer is brought into more constant and immediate touch with the public and with his own subordinates; that parties to cases, and persons who desire to have access to him, have not to travel to the headquarters of the district, when he is not on tour; and that he acquires a keener sense of responsibility than when

* Sir S. Edgerley dissents as to empowering Sub-divisional officers to appoint clerks, holding that the revenue establishment must be one for the whole district, and that this patronage is therefore best in the hands of the Collector.

Sir F. Lely dissents as to empowering tahsildars to appoint peons.

† Mr. Dutt considers that Sub-divisional officers are, generally speaking, not qualified to be final appellate courts, and that criminal appeals do not add largely to the work of the District Magistrate. To invest Sub-divisional officers generally with appellate powers would, he thinks, endanger the administration of justice and create alarm among the people.

living at headquarters with the Collector. In short, if the Sub-divisional officer is to be regarded as a Collector of first instance, it follows that he should usually reside within his charge.

On the other side, it may be urged that so isolated a life is prejudicial to the Sub-divisional officers, more especially in the case of Europeans, and that where districts are small, as in the United Provinces, there is no real hardship to the people in coming to the district headquarters, which are in some cases easier of access. Further, that it is advantageous, both for their personal training and for the administration of their charges, that Sub-divisional officers should, for a portion of the year, be in close touch with the other principal officials of the district.

In the Provinces in which Sub-divisional officers have not now, as a rule, separate headquarters, evidence* is divided as to the expediency of a change of system; but non-official opinion was mainly in favour of residence in the sub-division. In our opinion it is of primary importance that the Sub-divisional officer should generally be resident in his sub-division; but we see no objection, particularly where districts are small, to his living at the headquarters of the district for some portion of the year, should the Local Government consider this to be expedient. We are not in favour of any system under which an officer is continually changing camp during the time that he spends in his sub-division. A certain period of such touring is of course necessary, but there should also be times at which the Sub-divisional officer will be accessible at some fixed place in his own charge.

The Sub-divisional officer should generally be resident in his sub-division.

592. (v.) *By whom should the areas of sub-divisional charges be fixed and altered?*

29975-6, 30654,
30101-3, 31241-5,
30372-3, 31378-9,
32256-9,
33221-4,
35777-8.

Taking the Provinces in which such charges are at present altered for revenue purposes at the Collector's discretion, the bulk of the evidence in the United Provinces was against change in this respect, while in Bombay opinion was divided. It seems to us, however, essential that if the sub-division is (as we desire) to become a real administrative entity, its area should be fixed and altered only by the Local Government, as is already the case in respect to magisterial sub-divisions. Moreover, so long as revenue officers exercise magisterial powers, the revenue and magisterial sub-divisions should usually be contemporaneous.

Sub-divisions should be fixed and altered by the Local Government only.

593. (vi.) *Who should post Sub-divisional officers to their charges?*

Para. 515.

32258,
29355.

The posting of Sub-divisional officers to particular districts is now ordinarily carried out by the Local Government, but it should, as we have already recommended, be left to the Commissioner. The same authority should also, we think, post officers to particular sub-divisional charges within the districts. In Bombay and the United Provinces such action is now left to the Collector, but reference to a higher authority is desirable, as a check on too frequent transfers, and to emphasize the importance of the sub-division as a vital administrative unit.

Posting of Sub-divisional officers should rest with the Commissioner.

* *In favour of separate headquarters* :—24981, 25759, 26247-8, 26354-7, 26591, 27192, 27213-4, 27650, 28726-7, 29371, 29676, 30168, 31525, 31693-4, 32690-1, 32881-2, 36394-7, 36694-9, 36742-4.

In favour of existing system :—25968-9, 26787-93, 26850-1, 28004-6, 29580, 29972-4, 31246-8, 31377, 31621, 31938-9, 32260-1, 33225-9, 34735-6, 35681-2, 36771-3, 36881-4, 39552-3, 40046-52.

Where revenue officers now dispose of civil suits they should be relieved of this duty.

594. *Civil suits.*—As already indicated, there are certain Provinces in which Collectors, Sub-divisional officers and tahsildars are at present concerned with the disposal of civil suits. We think that they should be relieved of this work as soon as circumstances permit.

Tahsildars, etc.

In matters in which the tahsildar's opinion must in practice be usually accepted, he should be the disposing authority.

595. The position of tahsildars varies considerably in different Provinces.* They are, of necessity, the usual reporting officers in revenue matters occurring within their tahsils, and in the Central Provinces they are ordinarily limited to this function. Elsewhere they have some original powers, but there is evidence that these are not sufficient. The position should be, as already indicated, that in revenue matters in which the tahsildar's opinion must in practice be usually accepted, he should ordinarily be the disposing authority, subject to appeal to the Sub-divisional officer. We do not think it possible to go further into details: each Local Government should settle the tahsildar's jurisdiction for itself upon that general basis. This policy is justified by the very considerable improvement in the *morale* of tahsildars, which education, and a more enlightened public opinion, have brought about during the last generation.

Para. 585.

7622,	25062-3,
9417,	29783,
11185,	33063,
12656,	36439-42.
5428,	27222-4,
8065,	31163,
12781,	34008-9,
26932,	36191,
	39599.

Exceptions to above principle.

596. We do not, however, propose that tahsildars should have financial powers, save as suggested in Chapter xv. in the matter of loans to agriculturists; nor would we give them the power of appointing village officers, or of filling vacancies in their own establishments other than those arising in menial posts. Though the tahsildar's recommendations on these points must necessarily carry great weight, we think that the final responsibility should here rest with a higher authority.

5103-5,
7622,
9055-9.

Magisterial powers of tahsildars.

597. Tahsildars usually have magisterial powers of the second class, save in the United Provinces where the majority have third class powers only, while in Bombay and Burma some of them are invested with first class powers. In Madras, tahsildars as a class do not try many criminal cases, this work being disposed of by separate sub-magistrates in most taluks. We think that, as a general rule, tahsildars who discharge criminal functions should have second class powers as soon as they have proved their fitness as third class magistrates. There will also be cases where an experienced and competent tahsildar may expediently be invested with the original powers of a first class magistrate.

11357,
31165-9,
31759,
32883-5.

40-1,
1132.

Large and various duties of tahsildars.

598. The tahsildar may be described as the non-commissioned officer of the administration. He is the person in closest contact with the people, and to him the Collector and the Sub-divisional officer on the one hand, and the raiyats on the other, look most for information. The tahsildar, again, is not merely responsible for revenue and criminal work; he usually takes a large share in the

* We include in the general term tahsildars, the *manlatdars* of Bombay proper, the *mukhtyarkars* of Sind, and the *myooks* of Burma.

deliberations of rural boards and municipalities, and in the carrying out of their resolutions; and he is largely utilized in the service of special departments, *e.g.*, those dealing with land records and excise. It is, therefore, essential that he should have time for touring through his charge, and for the adequate performance of the many and various functions which fall upon him.

3700,
4190-1,
9052, 9822,
11192,
24890-1,
26932-5,
26993,
27125-7,
30283,
32776,
34009.

Evidence received in different Provinces leads us to believe that, in many cases, tahsildars are now overworked, and we consider that where this is so steps should be taken to reduce their burdens. In so far as they cannot be adequately relieved by the grant to them of more final powers, by the transfer of criminal case work to separate magistrates of proper standing, or by the delegation of some of their functions to deputy tahsildars, the necessary remedy is a reduction in the size of the heaviest tahsils.

Steps necessary to relieve over-worked tahsildars.

25.

42.

32621-3
27125.

599. One way of relieving the tahsildar without splitting up the tahsils is to increase the number of *naib* (or deputy) tahsildars, and to place these officers in subordinate charge of portions of large tahsils, while there might also be a deputy (who, as now in Madras, would be mostly concerned with magisterial work) as an assistant at the tahsil headquarters, who could take the tahsildar's place for treasury and routine work while he is on tour. We consider that *naib* tahsildars should have definite powers of their own, and should not be merely head clerks to the tahsildar.

Proposed larger utilization of deputy tahsildars.

In vesting *naib* tahsildars with magisterial powers, care should be taken not to devolve these responsible functions upon men whose pay is insufficient, or whose *morale* is indifferent; and magisterial work should not be given to anyone below the rank of deputy tahsildar, or drawing less than the pay usually assigned to such officers.

9195-7.

Circulars
of the
Bd. of Rev.,
U.P.,
4-IX., 8820,
Rules 1-33. 8930-3.

G. of I.
Res. No.
248-259
H.D., of
21st March,
1905,
para. 20.

600. The method of recruitment of tahsildars and deputy tahsildars varies in different Provinces. The two extremes are represented by Madras, where these officers, as a rule, begin their careers as clerks on Rs. 15 or Rs. 20 a month, and the United Provinces, where they are separately recruited and the clerical staff is not eligible. The members of Council in Madras admitted that their system was defective, as tending to imbue the tahsildar with habits of corruption in his early years; and it may be added that it makes men tahsildars at an age when they have not many more years of full energy before them. We agree with the Madras members of Council that the 'Subordinate' service should be divided into an upper and a lower class, and that the former, which would include tahsildars and deputy tahsildars, should be separately recruited from young men of good family and character and superior educational attainments. We would not, however, preclude the promotion of specially deserving men from the lower class. Such action would be analogous to that taken, on the advice of the Police Commission, in respect to sub-inspectors of police. Men directly selected to be tahsildars and *naib* tahsildars should not, of course, be placed in charge of such posts without a period of preliminary apprenticeship in the work they will have to do.

Recruitment of tahsildars and deputy tahsildars.

Unsatisfactory
absence, in the
two Bengals, of
charges corre-
sponding
with tahsils.

601. In Bengal and Eastern Bengal we were much struck by the fact that, owing to the absence there of charges corresponding to the tahsils of other Provinces, the direct contact of the administration with the people is mainly through the police. The unsatisfactory character of this situation was generally admitted, and the remedies suggested were—

Remedy proposed.

(i.) A large increase in the number of sub-divisions ; or

(ii.) The formation of circles within the sub-division, to be in local charge of sub-deputy collectors, who would hold the same position here as the tahsildars elsewhere.*

14392-5,
14526-9,
21997-
22004,
44418.
19904-5,
22798.

19040.
22725-6.

We prefer the latter course as less expensive, and as affording larger scope for the energies of the 'Subordinate' service. Some witnesses doubted whether sufficient local duties could be delegated to sub-deputy collectors, and whether the exercise of criminal powers by men of this class was desirable. In view, however, of the fact that their magisterial powers would not ordinarily go beyond the second class, and of the evidence as to the general improvement of the 'Subordinate' service as a whole, we think that the system we have suggested might advantageously be tried. There will, further, be a wide scope for the utilization of these officers in the development of village organization, to which we refer in a subsequent chapter, and in the conduct of many miscellaneous enquiries which are, at present, most undesirably entrusted to the police.

Chap.
XVIII.

Honorary magistrates, etc.

The system of
appointing
honorary magi-
strates should
be extended as
far as possible.

602. The Criminal Procedure Code recognizes benches of magistrates who sit collectively for the disposal of cases, and may be vested with first, second or third class powers according to circumstances. Benches of this class exist in all the major Provinces, and sit, generally, at district or subdivisional headquarters, or in the larger municipal towns. Their members are, as a rule, non-officials, but in some places they are presided over by a local stipendiary magistrate, and their powers do not usually extend beyond the second class. In most Provinces persons of standing are also appointed honorary magistrates to dispose singly of cases, and some of these have first class powers. In the Punjab, and, we understand, in Bombay also, men of position are occasionally given honorary jurisdiction in civil suits, while the Lieutenant Governor of the United Provinces informed us that he had under consideration the appointment of honorary Assistant Collectors to deal with rent cases.

Act V. of
1898, sec.
15.

39780-3.

Vol. VII.,
App. II.,
p. 167.

We think that the system of appointing non-official gentlemen of position and influence to deal with criminal cases which would otherwise come before the stipendiary courts should be extended as far as possible, both as a means of relieving these courts, and in order to associate the local gentry with the administration. We shall deal in a subsequent chapter with local jurisdiction in the villages in regard to petty litigation, and under the proposals there made, it will probably not be necessary to resort largely to the appointment of honorary district munsiffs, or persons who would similarly take over the case work of the ordinary civil courts.

* 14628-32, 17769, 18556-60, 18917-9, 19358, 19805-8, 19834, 19904-6, 20191-2, 20539-40, 21677-82, 22073-6, 23441-9, 23698-702.

CHAPTER XV.

SUSPENSIONS AND REMISSIONS OF LAND REVENUE,
AGRICULTURAL LOANS, ACQUISITION OF LAND FOR
PUBLIC PURPOSES, AND COURT OF WARDS
ADMINISTRATION.

Para. 258.

603. We have already noticed that Local Governments have been left a practically free hand by the Government of India in the prescription of the *kists*, or dates of instalments in which the land revenue demand shall be paid. This power is exercised either by the Local Government itself—as in Bombay, Lower Burma, the Central Provinces, and Assam*; or by the Board of Revenue or Financial Commissioner—as in Madras, Bengal, Eastern Bengal, Upper Burma, the United Provinces and the Punjab†. The considerations which should be taken into account in fixing such instalments were summarized by the Famine Commission of 1878–80, and are briefly, that the Government demand should, so far as practicable, be so fixed as to allow sufficient time for the principal crops to be harvested and sold.

Authorities who should fix land revenue *kists*.

Rules 85
and 87
framed
under
Act V.,
Bombay, of
1879.

Res. No. 15
R. of
3rd May,
1882.

8478,
9633–6,
12963–6.

In view of the large financial interests involved, we do not consider that the general determination of these instalments should rest with any authority lower than a Board of Revenue or Financial Commissioner. We notice, however, that in Bombay, while the Local Government fixes *kists* for classes of villages in certain tracts according to the general character of the crops grown, the actual grouping of villages within such classes is made by the Collector with the sanction of the Commissioner, and he may also, subject to the same sanction, alter the dates of payment where they are found unsuitable‡. It was the intention of the Government of India that the circumstances of individual villages should not be lost sight of in the general treatment of larger tracts, and we consider that the Bombay provisions allow a useful elasticity which might be advantageous elsewhere.

604. We do not consider it necessary to pronounce upon the few suggestions which have been made to us for the alteration of specific *kists* in particular tracts.

Suspensions and remissions of Land Revenue.

Para. 256.

605. Subject to general principles prescribed by the Government of India in 1905, Local Governments have a wide discretion in mitigating the pressure of the land revenue demand in times of calamity, by the suspension or postponement of collections, or by the absolute remission of the sums due. The orders of 1905, while discriminating between widespread calamities such as famine, and local destruction of crops, as by hailstorms or floods, laid down a normal proportion between the extent of the damage done and the degree of relief to be given; and, while directing that suspension should ordinarily precede remission, provided for the automatic remission of revenue

Instructions by the Government of India in regard to suspensions and remissions of land revenue

* Act V. Bombay, of 1879, sec. 146; Act II. (Burma) of 1876, sec. 43; Act XVIII. (C.P.) of 1881, sec. 90; Berar Land Revenue Code, 1896, sec. 115; Regulation I. Assam of 1886, secs. 66 and 155.

† Act II. Madras, of 1864, sec. 3; Act XI. (Bengal) of 1859, sec. 3; Regulation III. Burma, of 1889, sec. 38; Act III. United Provinces, of 1901, secs. 143 and 234; Act XVII. (Punjab) of 1887, sec. 63 (1).

‡ A somewhat similar power may be exercised by the Deputy Commissioner in Upper Burma.

arrears which had been under suspension for more than three years, or which exceeded one year's ordinary demand.

Powers of Collectors, etc., in regard to suspensions of land revenue.

606. The detailed rules framed by Local Governments on these general lines exhibit some variations in the powers of sanction of different authorities. Proposals for the suspension of revenue ordinarily originate with the Collector; but in Madras, in Bengal and Eastern Bengal (in temporarily settled and Government estates), in Assam and in the Central Provinces proper, it is only in urgent cases that he is permitted to take action in anticipation of orders. Otherwise the sanctioning authority is, in Madras, the Board of Revenue for suspension within the current revenue year, and the Local Government beyond this; in Bengal and Eastern Bengal, the Commissioner within the current year, and the Board of Revenue beyond this*; in Assam, the Board of Revenue†; in the Central Provinces, the Commissioner, subject to the confirmation of the Local Government.‡ In Bombay and the Punjab, the Collector reports his orders to the Commissioner, whose control is, in the latter Province, strictly insisted upon§. In the United Provinces the position is complicated by legal provision that a suspension of revenue in favour of a landholder, which is to carry corresponding relief to the tenantry in the shape of suspension of rent, must be granted by the Local Government. The Collector can, however, grant a "postponement" of the revenue demands up to six months, and the Commissioner for a further period of one year. In Burma suspensions of revenue are, we understand, practically unknown.

Reg. I.,
Madras of
1803, sec.
56.

Act II.
U. P. of
1901, sec.
51.

Cir. No. 6
III. of the
Bd. of
Rev., U. P.

And in regard to remissions.

607. Apart from special "seasonal" remissions in Madras and Burma, which will be dealt with separately, remissions of land revenue require the sanction of the Local Government in Madras, the United Provinces and the Central Provinces. In Bengal and Eastern Bengal the sanction of the Board of Revenue is necessary. In Assam a Commissioner may sanction remissions up to Rs. 2,000 in the case of each calamity, and in the Punjab up to a limit of Rs. 10,000 per harvest in each district, in the case of revenue which has been outstanding for more than three years, and of Rs. 5,000 in other instances||; while in Burma his powers extend to Rs. 500 in any one case. Otherwise the orders of the Board of Revenue or Financial Commissioner are required in these Provinces. In Bombay, Collectors can act within a prescribed scale, outside which the sanction of the Local Government is necessary¶; and they have some minor powers of remission in Assam and Burma.

12008.

Bombay of 29th
Notifn. Aug., 1907.
No. 9925C,
12107.
12169.

General summary of present position.

608. Briefly, it may be said that, in the majority of Provinces, the Collector cannot ordinarily suspend or

* *Tauzi* Manual, Bengal Bd. of Rev., sec. XX.,

† Pro. of the R. and A. Dept., January, 1906, No. 55.

‡ Revenue Book Circular, No. 14, Central Provinces. In Berar the Deputy-Commissioner is said to have full powers of suspension. 27013.

§ Pro. of the R. and A. Dept., March, 1907, Nos. 6-7; Punjab Revenue Circular, No. 31.

|| Reg. II, Madras of 1803, sec. 55; Circular No. 6, III., of the Bd. of Rev., United Provinces; Revenue Book Circular, No. 14, Central Provinces; *Tauzi* Manual, Bengal Bd. of Rev., sec. XX.; Assam Land Revenue Manual, Part V., Chap. V.; Punjab Revenue Circular, No. 31.

¶ Pro. of the R. and A. Dept., March, 1907, Nos. 6-7.

remit land revenue upon his sole responsibility. The Commissioner usually has some powers of suspension and, in some Provinces, of remission also; but generally the approval of the Board of Revenue or Financial Commissioner, or of the Local Government, is required to final abandonment of revenue if of considerable amount.

We have received a considerable amount of evidence* in favour of extending the powers of Collectors and Commissioners in these respects, though some witnesses† doubt the desirability of giving Collectors any powers of remission.

609. Now that general principles have been laid down prescribing the amount of relief from the ordinary demand which shall follow upon different proportions of crop losses, and the method of its calculation, we consider that delegation of powers of suspension and remission, in temporarily settled areas, might be made in accordance with the suggestions below, it being understood that such remission or suspension is in accord with the general scale of relief allowed in the Province.

Our proposals for powers to Commissioners and Collectors in these respects.

Suspension of revenue.—The Government of India Resolution of 25th March, 1905, contemplated suspensions being given by the Collector or the Commissioner, and in accordance with the principle that power should be placed as low down as is practicable, we should prefer the Collector as the suspending authority. On the other hand, the precise degree of loss which crops have sustained is often difficult to estimate; suspension of revenue over large areas will be of considerable financial importance; and a Collector, affected by the pressure of local sentiment, might sometimes take a too impulsive view of the character of a calamity, while a colleague in the district adjoining might conceivably be proceeding on more rigid principles. The co-ordination, and the more mature judgment, of the Commissioner would, we think, be eminently useful in such cases. While recognizing that the precise limits of the spheres of these two officers are for Local Governments to determine, we think that where suspensions of land revenue are on a large scale, opportunity should be given to the Commissioner to revise the orders passed by the Collector where he thinks such a course necessary. This object might be attained by making the orders of the Collector in such a case provisional only, pending their confirmation by the Commissioner. The Commissioner's decision in suspension questions should, in any case, be final, but action involving large sums should be promptly reported to higher authority for information.

Remission of revenue.—(a.) In widespread calamities, Commissioners should have powers in all but exceptional cases, the precise limits being determined by Local Governments, with reference to the circumstances of each Province. Collectors should have power to act in cases in which the rules provide for the automatic conversion of suspensions into remissions.

(b.) In the case of local calamities, where remission must be determined by detailed inspection, Commissioners should have full powers, while Collectors should be able to deal finally and promptly with cases of acute distress in small holdings.

* 12668, 17696, 17756-7, 24195-7, 24359-63, 25095-6, 25860, 27014, 27120, 27189, 30010, 30063-5, 30844, 39492, 39497-501, 44240.

† 16257, 18726-8, 31284-6, 31351, 37997, 39077-8.

The 'total amounts' remitted in the exercise of these powers should be periodically reported to a higher authority.

Suspensions or remissions in permanently settled tracts.

610. The Government demand on estates under permanent settlement is far lighter, as a rule, than under a system of temporary settlement, and here suspension or remission of revenue should seldom be necessary. Such proposals should therefore require the sanction of some authority at headquarters, but this might very well be the Board of Revenue, so long as one exists, and not the Local Government, as is at present the case in Bengal.

Tanuzi
Manual,
Bengal
Bd.of.Rev.,
sec. XX.

Sub-divisional officers should not ordinarily suspend or remit land revenue.

611. There was very little evidence in favour of giving Sub divisional officers powers to suspend or remit revenue; and, apart from the special powers they already possess in Madras and Burma, which are noted below, we do not consider such a step necessary.

29515,
36601,
37665-71.

Desirability of giving Collectors power of remission in respect to "dry" crops in Madras. *

612. In addition to the rules providing for the alleviation of the revenue demand in special calamities, there are, in some Provinces, provisions which constitute, in effect, an integral part of the settlement procedure, and which result in adjustment of the revenue payable to the character of the crop grown in a particular season.

Thus in Madras, under the "season remission rules," remissions are allowed on fields classed as "wet" (irrigated from a Government source), when there has been a practically complete loss of crop not due to the fault of the occupant, or where, owing to the failure of the water supply, "dry" (rain fed) crops have had to be substituted for the usual wet cultivation. These remissions are determined when the *jamabandi*, or annual settlement of the Government demand, is carried out for each taluk by the Collector or the Sub-divisional officer, and are excluded from the realizable demand of the year.* But in respect of such remissions on "dry" lands, reference has to be made to the Board of Revenue, on the ground that vicissitudes of season are taken into consideration in the assessment of such lands, and that any further remission should therefore be granted only under very exceptional circumstances.

Bd's. S.O.,
No. 13.

230-2.

The evidence upon this latter point was somewhat divergent: non-official opinion was generally in favour of giving some discretion to the Collector in respect of remissions upon "dry" land, while the official witnesses were largely opposed to this. Cases must occasionally arise in which special local circumstances have caused a loss of "dry" crops in a limited area, say in a particular village, and we are of opinion that, in such circumstances, the Collector should have some powers of remission, as we have recommended in dealing with local calamities.

5506, 9450,
5571-2, 9497.
8939,
238-47, 7686-97,
4313-6, 8836.
6617-9,
6188-91.

Fallow rates in Lower Burma, and fluctuating assessments in Upper Burma and the Punjab.

613. In Lower Burma, when land is left uncultivated for reasons which are considered sufficient, it may be assessed, on application, at a nominal fallow rate, and sanction to such a reduction may be given by the Deputy Commissioner, by a township or Sub-divisional officer, and in some tracts by a revenue surveyor.

Rules 77 and 77 A under the Lower Burma Land and Rev. Act II., of 1876.

In Upper Burma, and in portions of the Punjab irrigated from large rivers, there is a system of fluctuating assessments under which revenue is paid only on land

12967, 40846-7,
12978, 40935-7,
39502-10 42425.

* The *jamabandi* officer determines whether the loss of crop is so serious as to entitle the occupant to remission.

upon which a crop has matured, and the need for suspension and remission of revenue is thus exceptional. *Per se* this is a convenient system, but it is admitted that it throws large powers into the hands of subordinates, and requires to be applied with great caution.

27122.

Rule 70,
Chap. I.,
Bd's. Land
Acquisi-
tion
Manual.

614. In the Central Provinces, when a portion of a holding is required for public purposes, reference as to the amount of the assessment to be deducted on this account, as apart from the compensation payable, has to be made to the Local Government. In Bengal such abatements similarly require the sanction of the Commissioner, necessitating the submission of a large number of formal statements. We consider that in such cases abatements of revenue might be made by the Collector, subject to general instructions as to the method to be adopted.

Abatement of
assessment on
holdings taken
up for public
purposes.

4562-4,
4725-7,
6338-9.

615. It frequently happens that land-revenue and other demands have to be remitted by reason of the poverty, death or disappearance of the person liable, but the practice as to the authority which can deal with such cases varies in different Provinces. In Madras the orders of the Local Government have to be taken, and this was made the subject of complaint; in Bengal the sanctioning authority is usually the Board of Revenue; while in Bombay and Burma the Collector has some limited powers.* We think that the orders of some authority superior to the Collector should be required, to guard against the negligent writing off of arrears as irrecoverable, but that ordinarily a Commissioner might have full powers in such cases.

Remission of
irrecoverable
arrears, etc.

The Collector should, however, have full discretion to write off demands which have been clearly made in error, and to refund payments to which the Government has no title.

Agricultural loans.

Act XIX.,
of 1883.
Act XII. of
1884, as
amended
by Act
VIII. of
1906.

6359-61,
7916.
19835-6,
20023-5,
25130-1,
26596,
27016-7.

616. The grant of loans to landholders and agriculturists under the Land Improvement and Agriculturists Loans Acts, gives rise to a considerable amount of work in revenue offices, and the powers of sanction of Commissioners and district officers vary considerably in the several Provinces, being noticeably low in Burma under the former Act, and also in Eastern Bengal and Assam and the Central Provinces under the latter.

617. We received some complaints as to the existing restrictions, and we are of opinion that, within local budget allotments, and subject to such general rules as the Provincial Governments may prescribe, it would be possible to facilitate the transaction of business, and *pro tanto* assist the cultivators, by giving powers to the extent shown below:—

Powers proposed
to Boards of
Revenue, etc.,
Commissioners,
Collectors, Sub-
divisional officers
and tahsildars in
respect to the
grant of agri-
cultural loans.

To Boards of Revenue or Financial

Commissioners ... Full powers.

To Commissioners... Up to Rs. 10,000 in
any one case.

To Collectors... Up to Rs. 5,000 in
any one case.

To Sub-divisional officers ... Up to Rs. 1,000 in
any one case.

* Pros. of the R. and A. Dept., July, 1905, Nos. 50-51; Direction 65 under the Lower Burma Land and Rev. Act II., of 1876; Rule 241 under the Upper Burma Land and Rev. Regn. III., of 1889.

To Tahsildars, etc. (if so empowered by the Collector). Up to Rs. 500 in any one case for "Land Improvement," and up to Rs. 250 for "Agriculturist," Act loans.

Since the ordinary local agency of enquiry as regards the expediency of granting such loans must necessarily be the tahsildar, and action must usually be taken in accordance with his reports, it appears desirable, when the amount of an individual loan is not large, to permit selected tahsildars to act upon their own judgment. In the case of transactions under the Agriculturists Loans Act, which provides for advances towards purchase of seed or cattle in time of distress, etc., there is, however, greater risk of waste of the limited resources available than under the Land Improvement Act, and we would therefore place the tahsildar's limit at a lower figure in the former case.

Powers of Revenue officers in regard to the remission and suspension of such loans.

618. It was laid down by the Government of India in 1905 that the collection of instalments fixed for the repayment of Government loans should also be postponed when the land revenue demand has to be suspended over a large area. Apart from this, we would not empower any officer below the Collector to suspend the collection of loans, but we would give the Collector full powers in respect to all loans granted by himself or his subordinates. Similarly, Commissioners should have full powers as regards loans which they are competent to make.

Res. No. 6,
of
30th Nov.,
1905.

619. The need for remission should seldom arise if the loans are made with reasonable care in the first instance, and the following powers in this respect appear to be sufficient :—

To Boards of Revenue or Financial Commissioners	...	...	...	...	Full powers.
To Commissioners	...	...	...	...	Up to Rs. 500 in any one case.
To Collectors	...	...	...	...	Up to Rs. 100 in any one case.

Remedy for delay in grant of loans.

620. We received a few complaints as to delay in the granting of agricultural loans. Orders have, however, been issued by the Government of India which are designed to avoid delay by permitting payments on the spot by the officer sanctioning the loan, and this procedure should provide an effectual remedy.

3951-4.
6081,
19837-9.

Circular
No. 6-260,
of
14th May,
1907.

Acquisition of land for public purposes.

621. This is regulated by the Land Acquisition Act, and we have received a considerable amount of evidence from Provincial Governments and witnesses as to the desirability of delegating powers, now vested by the Act in Local Governments, to Commissioners of divisions or to Boards of Revenue and Financial Commissioners.

Act I. of
1894.

Vol. II.,	App. II.,
App. I.,	pp. 328-9.
p. 339.	12295,
Vol. IV.,	17767,
App. II.,	18671-2,
p. 203.	19492,
Vol. V.,	19725,
App. IV.,	21378-9,
pp. 218-9.	21446-50,
Vol. VII.,	21864-5,
App. III.,	25116,
pp. 176-7.	27122-4,
Vol. VIII.,	42401.

Powers proposed for Commissioners, in respect of acquisition of land for public purposes.

622. A large number of cases under this Act are of a petty character, in which the views of the local officers as to the necessity of acquiring land, and the particular site to be selected, must ordinarily be accepted. We therefore suggest that where the total amount of the compensation to be awarded is not likely to exceed Rs. 5,000, the Commissioner might be authorized to take action under

sections 4, 6 or 17 of the Act regarding the issue of notifications for the acquisition of land, and the taking possession of land prior to the award of compensation in case of urgency. But if in any such case the action has evoked some public protest, the matter should be referred to the Local Government. The Commissioner's power in this respect should include the acquisition of land required for local bodies under the control of Government, such as rural boards and municipalities, but all matters relating to the acquisition of land for companies should continue to be submitted to the Provincial Government.

Act I. of
1894,
Part 7.

623. In cases where Commissioners are permitted to take action in respect to the acquisition of land, they should also be empowered to authorize an officer other than the Collector to exercise the functions of a Collector under the Act, to authorize the grant of compensation otherwise than in money, to direct temporary occupation of land, to withdraw from acquisition proceedings, and, subject to the provisions of the Act, to take up a larger portion of land than was originally notified for acquisition.

Sec. 3 (c).

Sec. 31 (3).

Sec. 35.

Sec. 48.

Sec. 49 (2).

Court of Wards administration.

624. In all the major Provinces except Burma, revenue officers are concerned with the management of landed estates paying land revenue to Government, which are taken under the charge of the Provincial Courts of Wards on account of the disqualification of the proprietor by reason of age, sex, or personal incapacity. In Bombay and the Central Provinces, Commissioners are Courts of Wards for their divisions; elsewhere the Board of Revenue or Financial Commissioner occupies that position for the whole Province, but necessarily acts very largely through the agency of Commissioners of divisions and Collectors.

Courts of Wards
in the various
Provinces.

24909-11.

625. In the Central Provinces and the Punjab the Collector (Deputy Commissioner) was at one time a Court of Wards for his district, though in the latter Province he had to refer to the Divisional and the Financial Commissioners in matters of importance. It was alleged, in the Punjab, that the centralization of the powers of the Court in the Financial Commissioner had not been beneficial, and that the earlier procedure might advantageously be reverted to; but we were informed by the Revenue Secretary to the Government of India that the modification complained of was suggested by that Government on the advice of two distinguished Punjab officials (Sir C. Rivaz and Sir D. Ibbetson) and was accepted by the Local Government. The late Sir Denzil Ibbetson, however, would appear, from the views he submitted to us, to have somewhat modified his opinion as to the desirability of this change. The existing Punjab Act provides (as do those of other Provinces) for extensive delegation of the powers of the Court to district officers; and it is to the admitted failure to utilize this power that we would ascribe the greater part of the complaints made. The Revenue Secretary to the Government of India argues that in view of the heavy responsibilities incurred in the management of the property of a disqualified proprietor, the Court of Wards should, at present, be the highest revenue authority under the Local Government; and we concur in this opinion, the more so since, outside the Punjab, there is little evidence in favour of change.

Position in the
Punjab.

39345-6,
39786-9,
40613-4,
40831,

40887-8,
41007,
42006.

44058.

Vol. IX.,
App. V.,
p. 239.

42335-7.

44058.

The Court of
Wards should at
present be the
highest revenue
authority
under the Local
Government.

A Board of Revenue or Financial Commissioner should be competent to assume charge of an estate as Court of Wards.

626. In Madras, Bombay, the Punjab and the Central Provinces, the Court of Wards requires the authority of the Local Government to take up the management of any estate ; and in the two Bengals and the United Provinces the same permission is required in regard to the taking over of estates held by certain classes of disqualified proprietors.*

We think that in all Provinces in which there is a Board of Revenue or Financial Commissioner, that authority should be fully competent to assume charge of an estate as Court of Wards ; but we would not place such power in any lower hands. The consequences to a proprietor of action by the Court may be far reaching ; there is some risk of an unduly sanguine view being taken as to the ability of Government to benefit an encumbered estate during the term of its management ; and failure in this respect may reflect prejudicially upon the system generally.

30124-7.
44058.

The management of estates by the Court of Wards requires to be applied with reference to local circumstances.

627. Some witnesses expressed the view that the intervention of the Court of Wards was at present unduly frequent, while others considered that, in addition to the more active exercise of its existing functions, these might be expediently extended to properties which are not at present within its purview.† We think that the management of estates by the Court of Wards is a beneficent function of Government, but at the same time one which must be cautiously applied ; and the precise extent to which estates should be taken under the control of the Court must be a matter for consideration with reference to local circumstances. It is not desirable that the Collector should be over-burdened ; estates which are hopelessly involved cannot usefully be administered ; and in other cases their management might often be entrusted to some member of the owner's family, subject to the Collector's general supervision.

16892,
19144-5,
29852,
30010.

Proposed decentralization in matters relating to the management of Court of Wards estates.

628. There was a general expression of opinion‡ that, in regard to estates under management, more power should be given to the local officers, with whom the direct responsibility for success or failure immediately rests, and upon whose vigilance the Court must necessarily rely. The efficient supervision of landed property depends largely upon local knowledge and enquiry, and the prompt disposal of details is a necessity in any well-ordered estate. Accordingly we advocate a large measure of decentralization in this respect, and we understand that a certain amount of delegation has been recently allowed in Bengal and the United Provinces.

Estates should be divided into three classes, in regard to which the powers of Collectors and Commissioners would vary.

629. While we recognize that the precise extent to which Commissioners and Collectors may be entrusted with powers in respect to estates under Court of Wards management must be determined according to the circumstances of each Province, we would suggest the following general lines of delegation as suitable.

Estates might be conveniently divided, according to their gross income, into three classes. The management of all must rest primarily with

* The discretion of the Court of Wards is considerably wider, on this matter, in the two Bengals than in the United Provinces.

† 15788, 15797, 17696, 17714-5, 31587, 31631-2, 31910, 38488.

‡ 4217, 4349-50, 4370, 8014, 15139-40, 15159-71, 15798-801, 17696, 19591-2, 19669-70, 21754, 22548, 22582-3, 25860, 25925-6, 26325, 26810, 27189, 30065-6, 31488-9, 31595-9, 31798-802, 40612, 42336-7, 42415-7.

the Collector ; but his final powers with regard to estates of the last, or third, class might be much fuller than in regard to estates of a higher character ; while the Commissioner might similarly be entrusted with very full powers in respect to estates of all but the first class. Speaking generally estates might be classified thus :—

Class I.—Those having a gross income of more than one lakh of rupees per annum.

Class II.—Those whose income is between Rs. 10,000 and Rs. 100,000.

Class III.—Other estates.

Estates which have a political or historic importance out of proportion to their money value could, of course, be placed in a higher class than the income test would indicate.

630. The main functions of the central Court of Wards might be :—

Main functions of the central Court of Wards under this scheme.

(a.) The taking over and release of all estates.

(b.) Sanction to adoptions of, and by, wards of the Court.

(c.) Sanction to marriages of wards in Class I. and Class II. estates.

(d.) Appointment of guardians in Class I. estates.

(e.) Approval of the budgets of Class I. estates.

(f.) Sanction to loans and investments, and to any step involving alienation of property, in the case of estates in Classes I. and II.

(g.) Sanction to the creation of all appointments over Rs. 250 a month, to the alteration of their emoluments, and to the appointment and removal of the incumbents.

631. The principal functions of Commissioners might be—

(a.) Sanction to marriages of wards in Class III. estates. Functions of Commissioners.

(b.) Appointment of guardians in Class II. estates.

(c.) Approval of the budgets of all estates in Classes II. and III.

(d.) Sanction to loans and investments, and to any step involving alienation of property, in Class III. estates.

(e.) Sanction to the creation of all appointments between Rs. 100 and Rs. 250 a month, to the alteration of the emoluments of such posts, and to the appointment and removal of their incumbents.

(f.) Full powers of suspension or remission in respect of rents or other monies due to an estate.

632. Collectors would appoint guardians in Class III. estates, and should have the same power in regard to remissions and suspensions of rentals, etc., as we have proposed to give them in regard to the Government land revenue in temporarily settled areas. Subject to the restrictions noted above, and to the existence of budget provision, they should have a free hand in regard to appointments. They should also be able, subject to such limitations as may be desirable in respect of large sums, to make transfers of funds from one head to another within an estate budget, or to apply to specific purposes sums out of an unallotted budget reserve. And of Collectors.

Para. 609.

633. Subject to their retention of a general control, Collectors should have power to delegate to Sub-divisional officers or to estate managers any, or all, of their own powers. Delegation of Collector's powers.

Saving of
references by
our suggestions.

634. We believe that the adoption of these suggestions would save a large number of references of a petty character which have now to be made by district officers to higher authority. The idea of discriminating between different classes of estates, as regards the powers to be enjoyed therein by local officers, has, moreover, already been applied to some extent. Thus in Bengal, 17696. Commissioners are now competent to sanction the budgets of estates with a gross income not exceeding one lakh of rupees, and they can do the same in the United Provinces where the income does not exceed Rs. 50,000.

Vol. VII.,
App. III.,
p. 169.

In the event of
the disappearance
of Boards of
Revenue and
Financial Commissioners,
the Local Government
should become the central
authority in
Court of Wards
matters.

635. In the event of the disappearance of Boards of Revenue and Financial Commissioners, as suggested in Chapter XI., the Government must become the central authority in Court of Wards matters; but in that case it will be desirable that larger powers, similar to those which Commissioners now exercise in Bombay and the Central Provinces, should be given to these officers generally. The assumption and termination of charge of an estate should, however, always require the orders of the central authority.

Estate administration
reports.

636. We agree with the Government of the United Provinces that it is unnecessary that detailed reports on all the estates in charge of a Court of Wards should be submitted to headquarters. Certain statistics for all estates are required in order that a complete account of the operations of the Court may be compiled, but the detailed administration reports of estates, the budgets of which are within the Commissioner's power of sanction (Classes II. and III. referred to above) might remain with that officer, and be dealt with by him during the course of his tours.

Vol. VII.,
App. III.,
p. 169.

It will, of course, be open to the Commissioner to accompany the statistics forwarded by him to the Court of Wards with remarks on any matters of a special character, of which he thinks that the authorities at headquarters should be placed in possession.

CHAPTER XVI.

METHODS OF APPOINTMENT OF COMMISSIONERS AND COLLECTORS, AND OF THE PRINCIPAL OFFICERS OF OTHER DEPARTMENTS; TRANSFERS; KNOWLEDGE OF THE VERNACULARS; TOURING; AND CONTACT WITH THE PEOPLE.

Decentralization
involves greater
care in the
selection of
Commissioners,
Collectors and
other high
officers of
Government.

637. Since any general scheme of decentralization must necessarily involve enhancement of the powers of district officials and other local representatives of Government, it follows that care must be taken to ensure that such officers shall be personally fit to discharge the responsibilities falling upon them. It is, indeed, a common argument against delegation of powers that these cannot be safely entrusted to certain Collectors or members of some other official class which may be in question; and the fact that Local Governments look with legitimate distrust on some of their officers is largely responsible for the checks imposed on the action of all, both directly by law, rule, or executive instruction, and indirectly by the facilities now given for appeal and revision. It would be invidious, and indeed impossible, to prescribe the control

to be exercised over the acts of particular Collectors or Commissioners with reference to the opinion entertained of them at headquarters, and the practical result is that many efficient officers are bound by administrative fetters which are really necessary only in the case of a few inefficient colleagues. The proposals that we have made in the direction of delegation of authority within the Provinces pre-suppose, therefore, that men shall not hereafter be permitted to rise by mere seniority to positions for which they are not fully fit.

Famine Commn's Report, Part II., Chap. II., paras. 6-9.

Public Service Commn's. Report, para. 89.

H. D. Pros., A. Pub. Feb., 1890, Nos. 130-7.

638. The necessity for more rigorous selection has, indeed, already been recognized in theory. The Famine Commission of 1878-80 found that members of the Indian Civil Service generally rose by seniority to the post of Collector or District Judge, and they recommended that unfit men should no longer be promoted to such offices, and that officials thus superseded should be retired on proportionate pensions. These conclusions were endorsed by the Public Service Commission of 1886-7, who emphasized the necessity for stricter selection and thorough efficiency in the Indian Civil Service as a *corps d'élite*; and the Government of India, in communicating to Local Governments the orders of the Secretary of State on the Commission's Report, laid down that no officer should be appointed to the executive charge of a district, or to be a District Judge, who had not, in the course of his previous service, given distinct evidence that he was fit for such office.

Already laid down that no officer should be a Collector who has not shown distinct evidence of fitness.

6391, 13775, 32067, 37222.

37413-7, 38113, 41007.

639. The evidence* which we have recorded leaves little doubt, however, that this principle has not been thoroughly applied, and that a man is, as a rule, only passed over for a Collectorship on account of flagrant misconduct or incompetency. Some witnesses hold that little change is required in the existing practice, but the general consensus of opinion is strongly in favour of a stricter adherence to the orders above quoted.

This principle has not been adequately applied.

640. In view of the importance of the position of a Collector, which will be considerably enhanced by the adoption of our recommendations, we think that the principle already laid down by the Government of India should be fully observed, and that while promotion to Collectorships should continue to be by seniority, the rejection of the unfit should be much more stringent than it is at present. We understand that an analogous system is already followed in the Indian army, where, when a regimental officer whose seniority entitles him to the vacant command of a regiment is not deemed fit therefor, he is superseded.

It should be fully observed.

45405.

641. Ordinarily, however, a Civilian should not be permanently passed over for a Collectorship until he has proved his unfitness in an officiating capacity.† The constant absences of Indian officials on leave or deputation make it a general rule that an officer's turn for permanent promotion to a Collectorship will not arise until he has

A man should not ordinarily be passed over for a Collectorship until he has proved his unfitness in an officiating capacity.

* 306-9, 1513, 8798, 10160, 13778-82, 14293-6, 18502-3, 21911-4, 27105, 28290-3, Vol. VII., App. II., p. 166, 35376-8, 35685-6, 39251, 45799.

† There may, of course, be cases in which an officer's incapacity is so patent that it would be prejudicial to the public service even to let him act as a Collector, but in such instances supersession would ordinarily be the rule at present.

officiated more than once, and such occasions will give full opportunity for testing his merits. The mere fact that an officer has officiated in an appointment should not be held to confer any claim to eventual confirmation. His officiating service should be treated as a period of probation.

An officer unfit to be a Collector should be retired on a suitable pension.

642. In some cases the inefficiency which has led to an officer's supersession may be due to remediable causes, such as idleness, temporary mental depression or bad health, and in that event it would be desirable to allow him a further trial later on. But when it has been finally found that an officer is definitely incompetent to be a Collector, it is obviously undesirable that he should remain on as a discontented and inefficient subordinate, and the interests of the public service consequently require that he should be retired on a suitable pension. We have already cited the views of previous Indian Commissions in favour of this course, which was also advocated by the Police Commission of 1902; and we have likewise received a large amount of responsible official evidence, including statements by the Government of Bombay and the Lieutenant-Governors of Bengal and the United Provinces, in favour of this procedure.*

Para. 85 of its Report.

Such pension should be grantable under definite rules.

643. In dealing with the recommendation to this effect by the Public Service Commission, the Government of India proposed to adhere to a previous ruling of the Secretary of State that such cases should be dealt with by him upon their individual merits, but in our opinion, it is essential to introduce a regular system of proportional pensions which will enable a Local Government to take action in such cases. To cut short the career of an officer is, in any case, a step only adopted with reluctance; and such reluctance must be increased, to the disadvantage of the public service, if each case has to be specially referred to the Secretary of State. It is also essential that such pensions should be adequate, and bear a due proportion to the period of effective service already to the credit of the officer to be retired; otherwise there will be a natural reluctance to get rid of inefficient officers.

G. of I.
Des. of 9th
Oct., 1888,
H. D.

No reason to suppose that these proposals will prejudice the popularity of the Indian Civil Service.

644. Objection may possibly be taken to the procedure we propose, on the ground that it would cause a feeling of insecurity which would react on the popularity of the Indian Civil Service, and thus lower the standard of candidates, or that it would place a man's career too much at the discretion of the Head of a Province, especially in one ruled by a single Lieutenant-Governor or Chief Commissioner.

The opinions of witnesses were divided, some officers holding that the action suggested might be so applied as to evoke suspicions of favouritism, while others† considered that no such danger was likely to arise. It seems to us that the fears which have been expressed are without real foundation, and that a process of more rigorous selection for Collectorships, accompanied by retirement of unfit men on proportionate pensions, will not prejudice the popularity of the Indian Civil Service. The removal of incompetent officers would, we think, be welcomed by the majority of

20756,
27189,
27294-5,
37222,
41007.

* 1517, 8800, 14125-6, 14294, 14697-8, 18570-1, Vol. IV., App. II., p. 200, 21644-5, 21916-8, 27051, 28294, 31106-7, Vol. VII., App. II., p. 166, 35456-65, 35795-9, Vol. VIII., App. II., p. 236, 37647-50, 39559-60, 42366-7.

† 27154-9, 29372, 31174-5, 35456, 35797-9, 39559-62, 42288-93.

Civilians, who are justly proud of the efficiency and high character of the service to which they belong.*

645. The objection that our proposal places too much power in the hands of the Head of a Province would be minimized by the adoption of our suggestions for the extension of the Governor-in-Council system, which would place the final decision affecting an officer in the hands of more than one man. We consider, further, that :—

Steps necessary to protect the interests of officers.

Para. 524.

(i.) No officer should ordinarily be passed over unless the various Commissioners under whom he has previously served, or a decided majority of these, consider him unfit. The opinions of Commissioners on such a point will be on record under the system of annual confidential reports upon junior Civilians which we understand to be already in force, while the periodical conferences of Commissioners which we have advocated will afford a good opportunity for confidential discussion by them of the merits of officers.

(ii.) Any officer passed over should have an appeal to the Government of India.

646. The Famine and Public Service Commissions made recommendations, similar to those which they put forward as regards Collectorships, in the case of District Judges, and though we did not take specific evidence in regard to these, they should obviously be treated in the same way. We would also apply similar principles to high district officials in other services.

The same principles should apply to District Judges and to high district officials in other services.

14292,
19273-4,
28290-1.
Vol. VII.,
App. II.,
p. 166.
38113,
39251,
45798-805.

647. There was evidence that greater care is exercised in promoting to Commissionerships than in the case of Collectors, and here the position may be generally described as promotion by seniority, tempered by the rejection of the unfit. That is the course which we desire to see adopted in the case of Collectorships, but having regard to the importance of the Commissioner, and the powers we propose to confer upon him, we consider that Commissioners should be selected from the best Collectors of the Province, *i.e.*, that seniority should only be regarded where other qualifications are practically equal.

Commissioners should be selected from the best Collectors of the Province.

Cf para.
422.

If, as we desire, a Commissionership be regarded as a prize appointment to be filled by officers of special qualifications, it follows that an officer who is not selected for such a post, has no ground of complaint which would justify an appeal to the Government of India.

45406.

648. We do not consider it necessary that a man not selected for a Commissionership should be retired on a special proportionate pension. He may be a good Collector, and may even be subsequently promoted as Commissioner, while his length of service will, in any case, be such as to bring him within easy reach of the normal pension:

Unnecessary to give special proportionate pensions to men not selected for Commissionerships.

649. The principles of selection which we advocate in the case of Commissioners should apply also to the highest officers of other departments.

The same principle of selection should be applied to the highest officers of other departments.

TRANSFERS.

650. We received overwhelming evidence† as to the

Cf C.S.R.
Art. 543.
Vol. VII.,
App II.,
p. 166.
Cf para.
128.

* Sir S. Edgerley would point out that most witnesses who were questioned on the subject admitted that any risk of this nature could be adequately counterbalanced by an improvement in the pension benefits accruing to those who serve beyond the normal period and attain high office. It may also be added that the recommendations made as to abolition of Boards of Revenue, and enhancement of responsibilities of Collectors and Commissioners in other Provinces than Madras and Bombay, should necessarily lead to increase of the pay and status of these grades in those Provinces.

† 4165, 7622, 10896, 12111, 13689, 14238, 14267, 17920, 18504-9, 18800, 19243, 21474, 23571, 25642, 25860, 26993, 27852, 29515, 30556, 33181, 35237, 35766, 37473-5, 38113, 39251, 42325.

Frequency of transfer of Government officers.

frequency with which officers of Government are transferred from one appointment to another, and as regards the mischievous effects of such transfers. Collectors, for instance, are often moved before they can have gained any but a most elementary acquaintance with their districts, and the fact that officers follow one another in rapid succession must necessarily throw power into the hands of office clerks and subordinates. Further, it is impossible to expect that free communication will exist between Government officers and the people in their districts when they do not get time to become acquainted with one another. When, too, as is often the case, different languages are spoken in different parts of the same Province, it is most unlikely that an officer frequently transferred can obtain full proficiency in any of the local vernaculars, and a further barrier is thus placed between him and the great mass of the population.

8197,
17838,
24032,
37872,
38857.
Vol. IX.,
App. II.,
p. 219.

Principal causes of transfers.

651. The principal causes leading to these transfers are briefly :—

(i.) The taking of leave, which must necessarily be allowed on a liberal scale in the case of services recruited largely from Europe.

14238,
14264-75,
19291-3.

Vol. VII.,
App. II.,
p. 166.

(ii.) The weight given to seniority in filling up officiating appointments.

(iii.) The differences between districts, which often necessitate the removal of an officer from a light to a heavy charge or *vice versa*.

(iv.) The necessity of selecting district officers for employment at headquarters or on special duty.

(v.) The tendency to accede to the requests of officers to be moved from districts for personal reasons.

Measures taken by Lord Curzon's Government to reduce them.

652. The conditions of Indian service necessitate a considerable number of transfers, but the fact that this is so makes it all the more desirable not to add to the number unnecessarily. The constant transfers of officers throughout India attracted the attention of Lord Curzon's Government in 1900-01, and they took action in the following directions to minimize this evil :—

45407.

(i.) The leave rules were modified so that leave might be taken at less frequent intervals and for individually longer periods.

(ii.) Stricter observance was enjoined of the principle that leave could not be claimed as of right, and of the rules governing the lien of absent officers upon appointments.

C.S.R.
Arts. 197
& 211.

(iii.) Transfers were not to be allowed merely to meet the private wishes of officers.

(iv.) The practice of giving acting promotions by mere seniority was condemned.

(v.) Privilege leave vacancies were to be filled as far as possible by officers on the spot.*

Ibid,
Art. 98.

Transfers are still too numerous.

The instructions then issued had, no doubt, a wholesome effect, and it was claimed on behalf of the Governments of Madras, the United Provinces, Burma and the Punjab, that transfers are now less frequent than they were formerly. They are, however, still far too numerous, and we cannot help thinking that the evils attendant upon the constant moving of district officers have not been adequately recognized in the Provincial Secretariats.

Vol. II.,
App.
p. 328.
Vol. VII.,
App. II.,
p. 166.
10061,
39251.

* 'Privilege leave' is leave on full pay, which is earned at the rate of one month for every eleven months' active service, but which may be accumulated up to three months.

653. We consider that measures on the following lines would, if generally and firmly applied, afford material mitigation of the present evils :—

C.S.R.,
Art. 98.

H.D. Res.,
No. 224-40,
of 25th Jan.
1901.

24924-5.

1502-6,
4523-30,
11001-3,
29262,
31063,
39577.

(i.) Officiating appointments in the place of officers absent on leave, or on other duty, should be made locally far more than is the case at present. The Government of India have already laid down, as a general principle, that mere privilege leave vacancies (and more particularly those not extending beyond six weeks) should ordinarily be filled by an officer from the same station or district, and if necessary, by the appointment of a 'Provincial' officer to fill a post usually reserved to a member of the Indian Civil Service. In the Central Provinces we were told that this principle was already applied in the case of vacancies up to three months, and various witnesses desired to make this practice one of general application elsewhere, while others* were prepared to extend to six months the officiating period to which such conditions should apply.

Officiating appointments should be made locally (when possible) up to six months.

We are strongly in favour of this larger application ; and it should be remembered that if a relatively senior officer should at one time suffer by the enforcement of such a rule, he would probably gain, or have gained, by it at another period of his service.

654. In the case of vacancies likely to last for more than six months, greater attention must necessarily be paid to the claims of seniority, but even here, when it is a question as between men of not very unequal service, preference should be given to one who knows something of the district in which the appointment arises.

In the case of longer vacancies greater attention must be paid to seniority.

Vol. VII.,
App. III.,
pp. 169-70.

35452-5.

655. (ii.) An officer returning from long leave has necessarily to be provided with a post suitable to his standing, but we consider that such an officer should have a claim only to an appointment covered by his permanent rank, and should not displace a junior who may be acting in a higher appointment. This principle is indeed already recognized in the United Provinces, where an officer who is not a permanent Collector is now not allowed, on return from leave, to oust a junior who may be officiating in charge of a district. It was suggested in Bombay that an officer should be thus temporarily superseded only by one of approximately equal standing, but we do not think it necessary to hamper the application of the principle in this way.

An officer returning from long leave should be entitled only to an appointment covered by his permanent rank.

Para. 157.

C.S.R.,
Art. 197.

Here, again, an officer who may lose by such a rule at one period of his service, will probably gain at another.

656. (iii.) As we have already indicated, the present leave rules should be rendered more elastic, so that officers should be given leave when it best suited the Government to spare them. The principle that no officer is entitled to leave as of right is already laid down, but the rigid character of the present rules results occasionally in unnecessary changes of appointment.†

The leave rules should be more elastic.

* 8792-5, 16125, 17696, 18719-20, 20086-7, 25694, 27216-7, 29714, 33299, 38251-3.

† Thus supposing a Collector to have been officiating as a Secretary to the Local Government, and to have been displaced in that capacity, it would obviously be convenient for him to take leave, if he meditated doing this shortly, before reversion to his district, where an officer would already have been acting for him. But under present rules he cannot take such leave unless he has put in a prescribed amount of active service since his last return from furlough, or from privilege leave of more than six weeks' duration. He might, therefore, though his total service had earned the leave required, have to return to his district, displacing his *locum tenens* there, for a short time, to comply with the rules in question, and would then again quit it on taking leave, thus involving a fresh acting appointment.

C.S.R.,
Art. 308.

Conditions under which an officer should be given a Collectorship or appointment of similar or greater importance.

657. (iv.) Officers should not be nominated for acting or special appointments when it is known that they contemplate taking leave shortly. This principle was accepted by various witnesses, and so long as officers are given the option of foregoing their leave, there would be nothing unfair in its application. The general principle should, in fact, be that no officer should be allowed to take up the headship of a district, or any other appointment of similar or greater importance, unless he is prepared to guarantee, his health permitting, that he will occupy the post sufficiently long to do it justice. It is, no doubt, difficult to lay down an absolute rule to this effect, but the principle should be observed as far as possible.

27218,
33301,
35442-6.

Notification of intention to take leave.

658. (v.) Except in the case of leave on urgent private affairs or on medical certificate, an officer should not be considered as having a claim to leave unless he has given at least three months' notice of his intention to apply for it. Due opportunity will thus be allowed to the Local Government, or other authority concerned, to consider how the resulting vacancy can be filled with the minimum of inconvenience to the public service.

12192, 31320-8,
12756-9, 33300,
14268, 35441,
21993, 39008-9,
24928, 42006,
27219-20, 42325.
29515,

Transfers between posts of like character should be made only in the interests of the public service.

659. (vi.) Transfers between posts of like character in different districts should be made only when they are absolutely in the interests of the public service. We had evidence that, on occasion, the personal preferences of officers were given undue weight, and we would insist upon full subordination of these to the public interests. An officer should not be allowed to move from a district simply because he prefers another.

17920,
39251,
42325.
Vol. IX.,
App. III.,
p. 235.

We recognize that there are a certain number of district charges which are unpopular for various reasons, such as bad climate or isolation, but we would provide for such districts by departing from seniority and offering posts in them to suitable junior officers who would undertake to remain there for a certain number of years. In special cases, too, such districts, if peculiarly undesirable, might carry with them some special pecuniary compensation, such as the grant of a free house or of a local allowance.

12967,
21474,
35367,
41007.

Transfers caused by insufficiency of staff.

660. It has been stated by some witnesses* that transfers could be diminished if the staff were increased, so as to provide something in the nature of a reserve available to fill vacancies without disturbance in other charges. For instance, in the two Bengals, it was represented that there are at present very few senior Joint Magistrates who would be available to take the place of their Collectors if these went on leave or were required for other duties, thus avoiding the introduction of officers from outside. In so far as such a state of things does not arise from a temporary depletion of *cadre*, which will be rectified in the normal course of recruitment, we think that it demands a remedy.

14443,
23571,
42006.

Every effort should be made to keep an officer in the same district for three years at least.

661. There was considerable variety of opinion as to the proper length of tenure of an appointment such as the headship of a district. Some officers were against the prescription of any rigid period, but there was general agreement that a man should remain at such a post for a considerable time, and the period indicated ranged, for the

45407.

7655-6, 24867-9,
15108-9, 25572,
15219-23, 26287,
16143, 28286-7,
17696, 29640-1,
17994, 31618-2,
18825, 35531,
19318, 35831,
21474, 38228,
21910, 40612.
22091,

* 12698-700, 14264-5, 14690, 17920, 18484, 18800, Vol. IV., App. II., p. 200, 19293, 19676, 19972, 20757, 22548, 24861-2, Vol. VII., App. III., p. 170.

most part, from three to five years. We recognize that unforeseen circumstances and the exigencies of the public service must prevent any absolute rule. Moreover, varied district experience is, within limits, a distinct advantage for higher appointments, and prolonged stay in a single district may render an officer narrow-minded or apathetic, may enable his subordinates to learn, and play upon, his personal idiosyncracies, and may prejudice the district by the fact that he is not equally interested in all branches of the administration. On the other hand, no officer can be really efficient if he is constantly changing his sphere of work, while he becomes a more valuable servant of the State, and better known to the people of his charge, the longer he stays in the same post.

We consider, therefore, that every effort should be made to keep an officer in the same district for three years at the very least.*

662. We desire, further, to emphasize the fact that transfers are particularly undesirable when they involve frequent changes as between one language area and another.

663. In making the above recommendations we have in mind the circumstances of all services and departments, and not only those of the Indian Civil Service, and our suggestions should be applied in this sense.

The above recommendations apply to all services and departments.

664. We consider, further, that any pay condition which tends to promote transfers, such as the grant of special rates of pay or special local allowances to individual posts or charges tenable by a member of any class of officers, should be done away with, save in the special circumstances referred to in paragraph 659. Where the pay conditions of a particular appointment are specially favourable *i.e.*, if they do more than actually compensate for special disadvantages, the tendency must inevitably be to regard such appointments as the due of the senior officers of the class, and thus to increase transfers.

Pay conditions in regard to particular appointments which promote transfers should be done away with. A system of personal grading should be applied to the tahsildars in Madras.

27090-5.

Where some distinctions of pay are desirable as between officers of the same class, these should be given on a system of personal grading, which permits an officer to reap the reward of his increasing seniority and experience without change of post. Such a system should be applied, for example, to the tahsildars of Madras, whose pay now varies according to the taluks in which they serve, with the result that a man cannot ordinarily obtain promotion without change of charge.

1460-4,
3583,
4165,
4228-30,

6645-7,
7771-3,
8707-10.

KNOWLEDGE OF THE VERNACULARS.

665. We received a large amount of evidence regarding the knowledge of the Indian vernaculars possessed by European officers of Government. All witnesses were agreed on the importance of a thorough knowledge of the local vernacular on the part of a district officer, but while some considered that Indian Civilian and other officers had, generally speaking, an acquaintance

European officers are insufficiently acquainted with the vernaculars, especially in Madras, Bombay, and the two Bengals.

* Sir F. Lely would extend this period to five years.

See also supplementary memorandum by Mr. Hichens, pp. 293-6.

† 370-1, 8700, 10052, 11095, 13540, 17183, 21474, 23571, 25572, 25646-7, 25694, 27189, 28338-9, 29515, 29926, 31063, 31484, Vol. VII., App. II., p. 165; 32067, 32513-5, 33181, 37222, 37458, 37681-4, 37997, 38026-7, 38300, 38396, 38488, 39251, 39970, 40501, 40831.

with the vernaculars sufficient for practical purposes, others* held a decidedly contrary opinion. Officials and non-officials were represented in both categories. Speaking generally, however, there was a large preponderance of evidence that the European officers serving in Madras, Bombay, and the two Bengals were not sufficiently acquainted with the languages spoken there. It is significant that these are the Provinces in which knowledge of English is most prevalent among the educated classes, and that they possess a variety of vernaculars : both these facts are prejudicial to practical mastery of an Indian language. In the Central Provinces opinions as to the linguistic attainments of the European officers were fairly divided, while in Northern India and Burma most witnesses held that officers could, in general, converse fairly well with the people.)

Necessity for adequate knowledge of the vernaculars. Imperfect measures now taken to secure this.

666. The growing tendency, dictated by reasons of administrative expediency and by the spread of a knowledge of English among the Indian servants of Government, to frame returns and reports in English instead of in the vernacular, makes it more easy now than it was formerly for a European officer to transact his office work without a full knowledge of the language of his district. It is still, however, most requisite that he should have such knowledge, since an officer who cannot speak freely to the people of his charge in their own language, and understand vernacular petitions handed in to him, must necessarily be largely in the hands of his subordinates. All European officers are now obliged to pass examinations in one or more Provincial vernaculars ; but these are held at the outset of their careers, and are not perhaps, in some cases, as practical or as stringent as they should be. Moreover, when a junior officer has passed such examinations, he is not ordinarily subjected to any further compulsory language test. There are 'high proficiency' and 'honours' examinations which carry special money rewards, but it is optional to an officer to appear for these, and it may happen, as in an instance cited before us, that if he does pass such a special test, he is soon after transferred from the locality in which his linguistic knowledge is of value.

14257-61.
Vol. IV.,
App. II.,
pp. 199 &
200.

21988,
24929-30
37485.

331-6,
18783-4.
24822,
39251.

17846,
17865-6.

We have already spoken of the evils which accompany the transfer of an officer from one language area to another, and it is obvious that frequent transfers of this character militate against an officer's acquiring a thorough knowledge of any one Indian tongue.

Recommendations for improvement.

667. We consider it essential to improve the knowledge of the vernaculars by European officers, and we make the following recommendations to this end:—

(i.) The departmental language tests should be made more searching and practical.

5724.
15378,
24822.

27620.
34594.

(ii.) Inability to speak the language of the area in which an officer has principally served should be regarded as a disqualification for promotion to a Collectorship. Since promotion in the earlier stages of an officer's career is contingent upon the passing of departmental 'standard' examinations, which include language tests, there is

* 5269-70, 5570, 5926-9, 7029-31, 8626, 9714, 9897, 13339, 14238, 15100, 15211, 16317, 17407, 17696, 18279, 18823, 19113, Vol. IV., App. II., p. 200 ; 19642, 19834, 20262, 21743, 24186, 24822, 25860, 29852, 30010, 31910, 33745, 34040, 34278, 35375, 35531, 36528, 37740, 37749, 38857, 39832, 40084, 40571, 42325.

8699.
28338.

18491.

8944,
8950-1.

Bombay
Rules for
Examn. of
Junior
Civilians,
Rule 7.

already a specific inducement to Government servants to qualify to that extent as soon as possible. We were told in Madras and the United Provinces that proficiency in language was subsequently taken into account, but the general impression left on our minds, which was confirmed by a member of the Board of Revenue in Bengal, was that an officer who had once got through his departmental tests was not subsequently penalised for practical failure to keep up, and add to, his knowledge of the vernaculars. It was, indeed, admitted to us by one Collector that, though he had been for some years in charge of a district, he could not speak its language fluently.

(iii.) In the early years of his service an officer should be kept as far as possible in the same language area. Transfers between one language area and another should, in fact, be reduced to a minimum, and when they take place, the officer transferred, if of rank below that of Commissioner, should be required, within a reasonable period, to show practical efficiency in the vernacular of his new charge. This principle is already recognized to some extent in Bombay, where an officer who has passed in one vernacular and is transferred, within his first ten years of residence in India, to another language area, must pass in the new language within a year, and, if he fails to do this, is subject to a deduction of 10 per cent. from his salary.

(iv.) In making appointments to particular districts or divisions, knowledge of the vernacular should be regarded as of at least as great importance as seniority.

(v.) No junior Civilian should be appointed to the Secretariat, or to other duties at headquarters, until he has become thoroughly efficient in at least one vernacular.

(vi.) The confidential reports now submitted on Civilians should lay special stress on their ability to speak the vernacular, and a record of practical language proficiency should be maintained at the Secretariat.

668. We consider that similar considerations should apply, as far as possible, to officers of departments outside the Indian Civil Service.

TOURING.

12912,
13669,
24895,
27855.

669. Touring by Government officers, for the personal investigation of the conditions of their charges, or of special matters to which their attention has been drawn by complaint or otherwise, is an integral factor in Indian administration. The standing instructions on this subject issued by different Local Governments necessarily vary in their details, some confining themselves rather to general principles (Bengal), others prescribing in greater detail the minimum duration and period of tours (Madras, Bombay and Berar).^{*} In Burma, in the Central Provinces proper, and in the United Provinces there appear to be no definite rules on the subject, apart from standards commonly recognized in practice. But speaking generally[†], executive officers of Government are in the habit of travelling constantly through their respective jurisdictions, and we consider it essential that they should do this if they are to remain in full touch with the people.

Touring by Government officers is essential.

^{*} Rules of the Bengal Bd. of Rev., Chapter III., secs. I (b) & II. Standing Orders of the Bd. of Rev., Madras, No. 124; Nairne's Revenue Handbook, Bombay, pp. 53-9; 26689-91.

[†] 3955, 12111, 12667, 18691, 18920, 26927, 31076, 33894, 35683, 35718-9, 36770.

But the present system imposes certain inconveniences on the people.

670. There is, however, another aspect of the case, which was represented by various witnesses. Against the benefits of touring may be set the inconvenience to parties in criminal and revenue cases, and their witnesses and lawyers, who may have to follow an officer's camp, sometimes into remote parts and to villages in which there is little accommodation. Again, villagers on a main route, at which the camps of officers may frequently be pitched, are put to hardship by constant demands upon them for provisions and transport which, despite the vigilance of superior officers, may not always be fully paid for by subordinates. In his busy season, too, it may not suit the cultivator to furnish labour or carriage on any terms. Modern conditions tend to render it less easy than formerly to command labour, and the responsibilities of landowners and village headmen in respect to the requirements of peripatetic officials, which in some instances are prescribed by law, are apt to become unduly onerous if the calls upon them recur at frequent intervals. It must be remembered too that, in India, touring officers are usually accompanied by a staff of servants and office subordinates, who sometimes attempt illegitimate extortions from the people.

The growth of special departments has, again, added to the number of officers who traverse the districts in connexion with particular branches of the administration, and we had evidence that the tours of these outside officers and their subordinates, are more distasteful to the people than those of the regular district officials, whose functions are better understood and appreciated.

Proposals for mitigating these.

671. It is desirable to mitigate these disadvantages, while retaining the undeniable benefits which may be derived from a proper application of the tour system, and to this end we offer the following suggestions :—

(i.) Tours should be carefully planned, so as to afford a reasonable length of stay at selected centres, from which visits can be made to outlying parts.

Special journeys for particular purposes may have to be made at a rapid rate, but in such instances an officer should travel with a very light retinue, and will often be able to use a train or river steamer. In the ordinary course of an officer's progress through his charge, nothing is gained, however, by indiscriminate and hurried movements, which produce the maximum of inconvenience to all concerned, and afford no time to the raiyats to realize that they have in their midst an official to whom representations can be made on subjects of importance to them. Such tours should therefore be leisurely conducted, and the main halting places should be in large villages at which supplies are easily procurable, and where lodging is available for persons from outside whose business takes them to the court or office of the touring official. Daily rides from such centres should enable an officer to gain sufficient knowledge of the adjacent country.

(ii.) So long as an officer accomplishes within a year, or a half year, the total amount of touring which the Local Government considers necessary from him, the periods at which he does this should be at his own discretion, and he should not be forced to go into camp at a time when case work is heavy or when it may be otherwise inconvenient.

3317.
13669-70,
19024-9,
26945-8,
31734-5,
32646-53
34902,
36156-8,
40081-2.

25572.

Reg. II.,
Bengal, of
1806, sec. 8.

24898,
26467,
35611-3.

3955, 24896-7,
12791-3, 26467,
19030-1, 26945-6,
19297-9, 32663-70.

35614-5,
36848-52,
37299-300.

11369-70, 32879,
18693-6, 36157-61,
24977-80,

Case work should, in fact, be undertaken, as far as possible, at central places, so that parties may not be put to the inconvenience of following an officer's camp.

3208-16,
8969-73,
11320-2,
32655-9.

(iii.) Every effort should be made, by the publication of tour programmes and other information as to an officer's movements, to enable the public to ascertain without difficulty where he may be found at any particular date.

Para. 591.

672. The recommendations we have made in respect to the residence of Sub-divisional officers within their charges will facilitate touring of the character thus indicated.

CONTACT WITH THE PEOPLE.

3941-7, 29515,
13339, 33745,
17874, 34073,
18075, 36192,
19143, 37662,
20312, 38352,
23903, 39832,
25572, 40464,
29262,

673. We have had much evidence that European officers, and, as some witnesses allege, Indian officers also,† are not sufficiently accessible ; that their relations with the population in their charges are confined to official matters ; and that European officers are not sufficiently conversant with the customs, method of life, habits and prejudices of their Indian fellow subjects. We also had some allegations of want of courtesy on either side, but these were exceptional.‡ In dealing with this question we have only to consider the obligations of officials, but we cannot forget the difficulties arising from differences of race, creed and upbringing, and from the Indian caste and social systems.§ We think, however, that more should be done to establish better relations than is now attempted.

Officers of Government, and especially the European officers, are not in sufficient contact with the people.

The evidence leads us to the conclusion that the present barriers are due partly to disinclination on the part of some officers to mix with the people, partly to disinclination of some Indians to mix with Europeans, but partly also, in the case of officials, to|| over-work, ¶frequent transfers, and** insufficient knowledge of the language. We have already made proposals to meet the last two difficulties, while our suggestions in the matter of decentralization and simplification of procedure should relieve district officers of much of the desk-work which now engrosses them.

Proposals for improvement in this respect.

395, 29111-3,
14329-33, 31682,
14844, 40612.

674. We think, further, that young Civilians should, at the outset of their career, receive special instruction in the characteristics of Indian sentiment and social life, and to this end great care should be taken in the selection of the Collectors under whom their apprenticeship will be passed. They should be made to realize that their value and prospects as Government officers depend not merely on the performance of their official duties, but on cultivating good and friendly relations with the people among whom they move, and confidential reports on officers should lay stress on this point.

† 3566-7, 5680, 12111, 16313-6, 16336-7, 18032, 18111-3, 26128-9, 26292-7, 29047-52, 31484, 36384-7.

‡ 3960-4, 15284-8, 15441-3, 15944-8, 19599-604, 25684, 29198-205.

§ 9897, 18031, 19054-5, 25694, 26287, 29926, 33869, 34040, 40084, 40501.

|| 7924, 9972, 15100, 17407 ; Vol. IV., App. II., p. 199 ; 19296, 25860, 29852, 31809-11, 36105, 37740, 39251.

¶ 8489, 15589, 17838, 23460, 40223-4.

** 5276-82, 5704, 15494, 20258, 33869, 37740.

Much may be done to promote more cordial relations by friendly gatherings at which Indian gentlemen can appear without detriment to caste rules, while district officers should, as far as possible, have regular times set apart for the reception of visitors, for whom suitable waiting rooms should be provided. Complaint has been made that the absence of these compels Indian gentlemen of position desiring to see a district official who may not be immediately at leisure, to wait in the sun, or in an open verandah along with Government *chaprasis* and other menials.

5798-802, 38594,
30010, 40676.
38396,
15131-2,
15444,
33315,
42006.
29199.

CHAPTER XVII.

APPEALS.

Appeals within
the Provinces.

675. We have received much evidence on the subject of the right of appeal, by Government servants and by members of the public, against orders or actions of Government, or of its local representatives, which affect them personally. One class of witnesses held it impolitic and undesirable to allow any curtailment of the opportunities of appeal at present allowed, while others were of opinion that the existing rights are undesirably large from an administrative point of view.

We have referred in a previous chapter to appeals against orders or actions of Local Governments. We have now to consider the question of appeals within the Provinces.*

Chap.
IX.

Appeals from Government servants against orders affecting their position in the public service.

676. While every citizen can memorialize any authority whom he thinks likely to be interested in his real or supposed grievances, it has been found necessary in practice, as has been pointed out in Chapter IX., to prevent the time of high officials being occupied, to the detriment of more important functions, by appeals in matters of relatively petty importance which have already had due consideration from subordinate authorities. Conditions have accordingly been prescribed under which the Indian Governments can decline to forward further memorials to the Government of India, or to the Secretary of State, as the case may be.

44059.

Paras.
419-20.

Limitations
already imposed
on appeal faci-
ties.

677. In most Provinces similar steps have been taken to restrict further consideration by Provincial Governments of matters already disposed of by authorities subordinate to them. In 1898 the Government of India suggested to the Local Governments that second appeals need not be considered by them in the case of officers on a salary not exceeding Rs. 50 a month, or by a subordinate authority in the case of men on Rs. 25 a month and under. Rules restricting the right of appeal in the case of the lower paid Government servants have since been framed in nearly all Provinces, but the details vary. Those current in Bengal appear to have been the most recently revised

H. D. Pros.
Pub., Oct.,
1898, No.
398-432.

1440,
9972,
14558,
25209,
25359,

26993.
Vol. VII.,
App. III.,
p. 169.

* We do not touch upon the question of appeals under the Criminal Procedure Code, or other law regulating judicial procedure, *vide* paragraph 5 of our Report.

Bengal
Govt. Cir.
No. 25, of
25th May,
1905.

and may be instanced as typical of the rest, although the rules of other Provinces are not always equally restrictive.

678. In Bengal appeal is allowed against orders of dismissal, removal, suspension, degradation, stoppage of promotion or increment of pay, or fine. Every officer so affected is given the right of preferring one appeal to the authority immediately superior to the officer who passed the order appealed against. No officer in 'inferior'* service has the right of preferring a further appeal; but an officer whose service is 'superior' possesses a second appeal against an order (a) of dismissal or removal, (b) of suspension, degradation, or stoppage of promotion or increment of pay, when the period in respect of which the order is passed exceeds six months. An order passed on appeal by the Board of Revenue, or by the head of a department, in the case of an officer in 'superior' service whose pay is less than Rs. 50 a month is, however, final. No appeal lies, as of right, against an order declining to give an appointment, or promotion, to a particular individual, or affecting a change of station or an extension of service.

The Bengal rules
as a typical case.

38289,
38930-1.

40913.

Act V.,
Bombay,
of 1879,
secs. 35 &
204.

40913-7.

679. Limitations of this character have not, however, been specially prescribed in Bombay or in the Punjab. The Bombay Government was content with the statutory limitation of appeals provided by its Land Revenue Code. Under the Punjab Revenue Code, which applies also in the Frontier Province, a Commissioner's order rejecting an appeal from the order of a Deputy Commissioner is final; but we were told that special revisions by the Punjab Financial Commissioner were so frequent as practically to allow a further appeal to that authority.

In Bombay and
the Punjab there
are no special
limitations out-
side the land
revenue codes.

Vol. IX.,
App. III.,
p. 234;
App. V.,
p. 238.
Vol. VII.,
App. III.,
p. 169.

Vol. II.,
App.,
p. 328.

Vol. IX.,
App. II.,
p. 218.

44059,
44347-8,
44398-403,

45408,
45455-8,
45638-9.

680. The Chief Commissioner of the Frontier Province was emphatic in condemning the existing liberality of appeal facilities, while the Lieutenant Governor of the Punjab commented on the want of finality of orders dealing with the appointment and dismissal of subordinates. The Government of the United Provinces proposes changes which would render the existing rules there more restrictive; but the Madras Government does not desire any far-reaching change, and is supported in this view by the Chief Commissioner of Baluchistan. The Secretaries to the Government of India in the Home and the Revenue Departments, while advocating certain modifications of the rules in the direction of further stringency, would leave the matter to the discretion of Local Governments.

Evidence for and
against limita-
tion of appeals.

Non-official† opinion in the Provinces was almost unanimously opposed to the curtailment of existing appeal rights, and while many official‡ witnesses were in favour of their restriction, a considerable number§ would leave matters as they are at present.

* The terms 'inferior' and 'superior' service are used in the sense of Articles 396 and 397 of the Civil Service Regulations. An 'inferior' service officer is usually a man on Rs. 10 a month or less.

† 4129-37, 5102, 5223-8, 5703, 9592, 11095, 13479, 15100, 15211, 15788, 17874, 18019, 18075, 20118, 20258, 23460, 25572, 25642, 26220, 29041, 29515, 29634, 30690, 31587, 31682, 33869, 36105, 39832, 40084, 40571.

‡ 285-90, 1647-58, 4165, 4925-32, 4993-9, 5027-8, 10379, 12667, 16125, 17183, 17407, 19824, 22457, 24446-50, 26467, 26993, 31063, 32067, 35237, 38857, 39251, 40831, 41007, 42006, 42325.

§ 7622, 9972, 11882, 12111, 13540, 13591, 14709, 14844, 17696, 18800, 19243, 19642, 20417, 21474, 26778, 27189, 30975, 31287, 33181, 33315, 38138, 39577.

Arguments
against
limitation.

681. The arguments adduced in opposition to the further limitation of appeals rest upon the undesirability of running counter to the Oriental sentiment in favour of access to the highest authority for redress of grievances, coupled with the wish that full opportunity should be afforded for the revision of orders which may have been passed by officers who are either lacking in experience or who have not regarded matters from an entirely impartial standpoint. It is urged, again, that as decentralization will increase the original powers of subordinate authorities, it will add to the risk of miscarriage of justice. Finally, that the sense of security attaching to Government service is a powerful factor in attracting capable candidates for State employ, which it is not expedient to impair.

Arguments in
favour of it.

682. On the other hand it is contended that the right of Government servants to carry their grievances to the highest possible tribunal has already been curtailed in practice, and that the time has now come for extending such restrictions, which may properly form part of the ordinary conditions of State service. That it is detrimental to the efficiency of the public service that highly paid officers should be required to spend their time in re-examining the decisions of their subordinates, and prejudicial to the influence and authority of the latter that their orders should lack finality. Finally, that the discipline and efficiency of the public service is impaired by the large right of appeal now allowed, since it takes so much time and trouble to deal adequately with a corrupt or useless public officer that punitive action is not taken against many men who deserve it.

Circumstances
which justify
limitation.

683. In judicial procedure it has been recognized that *interest reipublicae ut sit finis litium*, and the Civil and Criminal Procedure Codes provide only one appeal upon questions of fact.* Moreover, the existence of departmental rules which require charges against Government servants to be made in writing, and give them full opportunity for the submission of their defence on each charge, minimizes the danger of failure of justice through the restriction of appeals. Limitation of appeal rights is, of course, contingent on the assumption that such procedure has been observed, and its neglect would, in any case, furnish proper ground for special revision of the case by a higher authority.

Act V. of
1908,
secs. 96,
100-1.

Act V. of
1898, secs.
407-11.

G. of I. Res.
Nos. 37-
1389-1404,
H.D.
of 29th
July, 1907,

Subject to certain exceptions, every officer of Government should be allowed at least one appeal against orders affecting his prospects materially. Otherwise the appeal rights of Government servants must be left for Local Governments to determine.

684. The extent to which limitation of appeal rights within a Province can be carried out must, we think, be left to the various Local Governments to determine, the more so that the majority of these have not expressed serious dissatisfaction with the existing position.

We consider that every officer of Government should be allowed at least one appeal against any order which affects his prospects materially, *e.g.*, in the case of dismissal, suspension, reduction, or refusal of promotion which depends mainly on considerations of seniority. Subject to the observance of this principle, each Local Government should, as in the past, lay down its own rules, which may vary the rights of appeal according to the status of the public servant dealt with and the character of the punishment. No appeal should, however, be allowed when action desired by the appellant

* In some cases the Criminal Procedure Code debars even such appeals, *vide* Act V. of 1898, secs. 413-4.

is in the nature of a favour and not of a right, or when an officer fails to obtain an appointment to which considerations of seniority are not usually held to apply.

Para. 565.

685. We have already proposed that appeals from village officers should not go beyond the Collector; and we shall deal in Part III. with the appeal facilities to be allowed to servants of rural boards and municipalities. We may, however, state here that we do not propose to allow such persons the right of appeal to outside authority.

Appeals from village officers and local board servants.

Appeals by members of the public against administrative actions.

686. The regulation of appeals of this description, resting, as they do, upon a mass of laws, rules and executive instructions which vary in different Provinces, is even less susceptible of uniform treatment than the case of appeals by Government servants.

Appeals from members of the public.

Vol. VIII.,
App. II.,
p. 236.

687. The Government of Bombay holds that the present system is liable to no little abuse, and that when a matter has been disposed of upon second appeal, no further appeal should lie except by permission of the appellate authority, and on its certificate that a reasonable ground of appeal exists. On the other hand, the Governments of Madras and the United Provinces, and the chief Commissioner of Baluchistan, are not in favour of material curtailment of existing rights. Attention is, however, drawn, in the United Provinces, to the enormous number of appeals preferred before Commissioners and the Board of Revenue under various Revenue enactments.

Evidence for and against curtailment of such appeals.

Vol. II.,
App.
p. 238.
Vol. VII.,
App. III.
p. 169.

Vol. IX.,
App. II.,
p. 218.

Vol. VII.,
App. I.,
pp. 158 &
159.

The witnesses who dealt with this point generally divide upon lines similar to those taken in the case of appeals by Government officers, although, owing perhaps to the impossibility of adopting any general principle suitable to very various conditions, less desire was expressed for change in the present system.

688. As in the case of appeals from Government officers, we would leave it to each Local Government to determine whether the appeal facilities now allowed in each Province stand in need of amendment. It is desirable to strengthen the hands of Government officers, and to economize the time of their superiors, by giving greater finality to their decisions; while the fact that members of the public have greater freedom than officials in the matter of suing the Government in the courts, renders it less necessary to provide a series of administrative appeals for their protection.

This matter must be left for the Local Governments to determine; but usually it would suffice to allow a single appeal on questions of fact.

On the other hand it is better that executive officers should be able to correct the errors of their subordinates through such appeals than that verdicts should be given against Government in the courts, and appeals of this character afford a superior authority valuable opportunities of gauging the work of subordinates.

It will be for the Local Governments to appraise the relative value of these considerations, but we think that it would usually suffice to allow a single appeal on questions of fact.

Paras. 566
and 588.

689. As we have observed in previous chapters, where an administrative appeal lies, it should be to the authority next above the officer who has passed the original order. We do not agree with the suggestion made to us by a

Appeals from an officer's decision should be to the next highest authority.

non-official witness in Madras that it is desirable to omit a step in the official hierarchy in the course of appeal, in order to obtain a more impartial atmosphere. 9884, 9914-22.

Cases in which appeals should not be allowed.

690. As in the case of Government officers, administrative appeals should not be allowed where the appellant cannot allege that he has been treated unjustly, or has sustained any actual loss, but merely claims some pecuniary or other concession as a matter of grace.

General.

Necessity for strict limitation of revisionary procedure.

691. We desire to draw attention to the danger of allowing special revisionary procedure to be so frequently applied as practically to constitute a fresh appeal which the law, rules, or executive instructions governing the case did not contemplate. We found that this state of things prevails to a considerable extent in some Provinces. While no Local Government, or high officer of such Government, can divest themselves of special revisionary powers in respect of actions of a subordinate authority, the exercise of such powers should be restricted to cases where it is necessary to remedy some flagrant irregularity.*

13115-7,
14055-8,
37406-12,
Vol. VIII.,
App. II.,
p. 236.
40917.

A suggestion in regard to the disposal of appeals.

692. We have had evidence as to the way in which the consideration of appeals becomes an undue burden on the officers who pass the original orders, through their having to submit elaborate reports dealing with the appellant's allegations at each stage of the appeal proceedings. When an appeal is considered, it should be dealt with, as far as possible, on the original record, and a special report should be called for only in exceptional circumstances.

17057-60,
17352.

Undesirable to limit appeals by requiring a certificate from the officer whose order is challenged.

693. A number of witnesses were asked whether appeals could be expediently reduced by requiring, as a condition of their entertainment, a certificate from the officer whose decision is appealed against (or, alternatively, from the first appellate authority) that there was a principle involved of sufficient importance to constitute a reasonable ground of appeal. Most witnesses, however, were opposed to such a method, and we are not in favour of it.†

* Sir F. Lely would allow of revision where, on the face of the proceedings, some material injustice appears to have been done, taking into account in this connexion the character of the order or sentence passed as well as its regularity.

Mr. Dutt urges that as the right of appeal is greatly valued in India, its limitation, as proposed above, would create great dissatisfaction among the people, unless the powers of revision are extended to every case where material injustice appears to have been done.

† 5703, 5759-64, 10379, 14844, 15100, 15788, 17407, 17696, 18019, 18800, 21743, 23903, 25860, 26123, 27852, 29634, 30556, 34390, 36105, 37222, 37997, 39761, 39832, 40084, 42006.

PART III.

CHAPTER XVIII.

VILLAGE ORGANIZATION.

694. Throughout the greater part of India the village constitutes the primary territorial unit of Government organization, and from the villages are built up the larger administrative entities—tahsils, sub-divisions, and districts. The typical Indian village.

Imperial
Gazetteer,
Vol. IV.,
p. 279.

“The typical Indian village has its central residential site, with an open space for a pond and a cattle stand. Stretching around this nucleus lie the village lands, consisting of a cultivated area and (very often) grounds for grazing and wood-cutting. . . . The inhabitants of such a village pass their life in the midst of these simple surroundings, welded together in a little community with its own organization and government, which differ in character in the various types of villages, its body of detailed customary rules, and its little staff of functionaries, artisans, and traders. It should be noted, however, that in certain portions of India, *e.g.*, in the greater part of Assam, in Eastern Bengal, and on the west coast of the Madras Presidency, the village as here described does not exist, the people living in small collections of houses or in separate homesteads.”

695. The villages above described fall under two main classes, viz. :—

Ibid.
pp. 279–80.

“(1) The ‘severalty’ or *raiayatwari* village, which is the prevalent form outside Northern India. Here the revenue is assessed on individual cultivators. There is no joint responsibility among the villagers, though some of the non-cultivated lands may be set apart for a common purpose such as grazing, and waste land may be brought under the plough only with the permission of the revenue authorities, and on payment of assessment. The village government vests in a hereditary headman, known by an old vernacular name, such as *patel* or *reddi*, who is responsible for law and order, and for the collection of the Government revenue. He represents the primitive headship of the tribe or clan by which the village was originally settled. Raiyatwari and ‘landlord’ villages.

“(2) The joint or landlord village, the type prevalent in the United Provinces, the Punjab and the Frontier Province. Here the revenue was formerly assessed on the village as a whole, its incidence being distributed by the body of superior proprietors, and a certain amount of collective responsibility still as a rule remains. The village site is owned by the proprietary body, who allow residences to the tenantry, artisans, traders and others. The waste land is allotted to the village and, if wanted for cultivation, is partitioned among the shareholders. The village government was originally by the *panchayat** or group of heads of superior families. In later times one or more headmen have been added to the organization to represent the village in its dealings with the local authorities ; but the artificial character of this appointment, as

* *Panchayat* comes from *panch*, ‘five,’ but the body so called is not limited to this number. Many castes in towns and villages have also their own *panchayats*, which deal with business, social, and religious matters common to the caste.

compared with that which obtains in a *raiyatwari* village, is evidenced by the title of its holder, which is generally *lambardar*, a vernacular derivative from the English word 'number.' It is this type of village to which the well-known description in Sir H. Maine's *Village Communities* is alone applicable, and here the co-proprietors are in general a local oligarchy with the bulk of the village population as tenants or labourers under them."

Disappearance of
the old village
autonomy.

696. The Indian villages formerly possessed a large degree of local autonomy, since the native dynasties and their local representatives did not, as a rule, concern themselves with the individual cultivators, but regarded the village as a whole, or some large landholder, as responsible for the payment of the Government revenues, and the maintenance of local order. This autonomy has now disappeared owing to the establishment of local civil and criminal courts, the present revenue and police organization, the increase of communications, the growth of individualism, and the operation of the individual *raiyatwari* system which is extending even in the north of India. Nevertheless, the village remains the first unit of administration; the principal village functionaries—the headman, the accountant, and the village watchman—are largely utilized and paid by Government, and there is still a certain amount of common village feeling and interests.*

Imperial
Gazetteer,
Vol. IV.,
pp. 384–85.
9592, 28231,
12945, 28364,
18838–42, 33315,
21743, 42325,
25642, 45413.
25651,
cf. Para. 234.
(footnote).

Present village
organization in
the Provinces.

697. In Madras, where village officers are usually hereditary, the village headman, besides being responsible for the collection of the revenue and for the maintenance of order, has also petty civil and criminal powers.

1063,
1136–8,
4165.

In Bombay proper there is a single headman (or *patel*) in the smaller villages, exercising revenue and police functions. In the larger villages there are separate revenue and police *patels*. Police *patels* have petty criminal powers, and petty civil jurisdiction is exercised by village *munsifs* appointed under the Deccan Agriculturists Relief Act. The village officers are generally hereditary in the Deccan districts. In Sind such village organization as exists is feudal or tribal rather than communal.

33315,
35531.
33044–8.
35707.
37222.

In Bengal and Eastern Bengal there are, as a rule, no recognized headmen of individual villages for Government purposes. In Assam there are assemblies of village householders styled *mels*, who elect their headmen subject to the approval of the Deputy Commissioner or Sub-divisional officer. These headmen are recognized by Government, report vital statistics, and are supposed to assist the police, but do not collect land revenue. The *mels* deal privately with cases brought before them for arbitration.

14238,
19642,
19809.
22981–6,
23153–5.

In the United Provinces there are no definite village headmen, and the *lambardars* there are merely representatives of a number of co-sharers in matters affecting the Government land revenue, while the position in this respect is much the same in the Punjab. Village *munsifs*, dealing with petty civil suits have, however, been appointed, of late years, in the United Provinces.

29247–8.
39747–8,
41256.
28366.

In Burma village headmen are elected by the villagers, subject to the approval of the Deputy Commissioner, and the posts generally continue in the same families. The headman, who is also the village accountant, collects the

10116–7,
10196–200.
12040–3.

* 7668–70, 13604–6, 16163–4, 22981–6, 26900, 33553.

10172,
10294-5,
11915-6.

12070-3.

26406-7,
26900.

26993,
27059,
27729.

37484,
37496,
37629-30,
37872,
38196.

revenue, and has power to deal with petty civil and criminal cases. There are village "elders" who take an informal part in the village administration, but are not recognized by law. They assist the headman, however, in distributing the incidence of the *thathameda*, a rough household tax, in Upper Burma. The Burma law imposes a certain amount of collective responsibility upon the villagers in cases of crime.

In the Central Provinces proper, the village headmen (*mukaddams*) are merely selected representatives of the landholders. Berar possesses the Deccan system of hereditary *patels*, but these have no criminal powers.

In Baluchistan and the North-West Frontier Province the organization is tribal rather than by villages, and the connexion of the people with the work of Government is mainly through the *jirgas* described in Chapter XII.

Para. 535.

698. Certain artificial organizations have also been formed by Government in large villages or groups of villages, for specific purposes, *viz.* :—

Artificial organizations.

(i.) In Madras, Local Fund unions have been constituted for the purpose of dealing with village roads, sanitation and lighting; and they are empowered to levy a small house-tax. Their affairs are administered by nominated committees, styled *panchayats*, with a nominated chairman, and the headman of each village included in the union is *ex officio* a member of the *panchayat*. There are nearly 400 of these unions in the Province, the proportion varying in different districts. They do not represent a complete network of petty rural boards, but merely include specially large or important village centres. There are a few unions of a somewhat similar character in the two Bengals.

1903-4,
4489-94,
7400-3,
9192-4,
9204.

14897-900,
19642,
20396-8.

26723-8,
27987-9,
31771-5,
34938-49,
36639-50.

Local Fund unions.

(ii.) In the United Provinces, Bombay and the Central Provinces, special funds are raised, or allotted, for works of sanitary improvement and minor local purposes, in important villages. The administration of these, and the assessment of a local rate, is carried out with the assistance of local committees, which are usually nominated, but include an elective element in the Central Provinces.

Sanitary Committees.

(iii.) In the two Bengals villages have been formed into groups for the purpose of the *chaukidari* or village police. A local tax is levied for the support of this force, and the taxation is in the hands of small *panchayats* appointed by the District Magistrate. The present tendency is to give these bodies some power in connexion with the control of the village police, and to utilize them more fully in other directions.

14378-81,
14439,
14487,
19834,
21743.

Chaukidar unions.

5981-90,
7583-91,
7924,
9972,
13845-53,
14709,
15630,
24943-5,
26778,
26898-9,
28231,
28364-73,
30725,
30764-6,
30805-6,
30875-8,

30955-63,
31063,
Vol. VII.,
App. II.,
p. 167.
33315,
35531,
37222,
38198,
40084,
40212-5,
41007,
Vol. IX.,
App. II.,
p. 219.

699. Some witnesses hold that the disintegration of the village communities which has taken place under our administration has gone so far that it is not possible to reconstitute them as reliable entities in any scheme of local self-government. There is, however, a large and strong body of opinion* in favour of enlisting the help of the people in local administration in the villages, by the establishment of administrative village councils which should bear the time-honoured title of *panchayat*. The common traditions of a village; the fact that its inhabitants

Desirability of constituting village panchayats for the administration of local village affairs.

* 3627-34, 6399-400, 6454-6, 12967, 17838, 18697-708, 19143, 19834, 19887-90, 21743, 21800, 21948; Vol. V., App. II., pp. 205-6; 25694, 26220; Vol. VI., App. II., pp. 136-8; 29515, 29593-7 30010, 30055-60, 32966, 32974-33001, 33015-26, 33043-55, 33489, 33508-19, 33533-53, 33562-7, 33718-25; Vol. VIII., App. II., p. 237; 38300, 40216, 40320-6, 40347-53, 42325.

are largely connected by ties of blood and caste, and have many interests in common ; and the measure of corporate life still existing in the Indian villages, which is shown occasionally by voluntary self-taxation for special purposes, warrant action of this description.*

We do not think it possible, even if it were expedient, to restore the ancient village system, under which the community was responsible for each of its members, and in turn claimed the right to regulate his actions ; but we hold that it is most desirable, alike in the interests of decentralization and in order to associate the people with the local tasks of the administration, that an attempt should be made to constitute and develop village *panchayats* for the administration of local village affairs.

We are of opinion also that the foundation of any stable edifice which shall associate the people with the administration must be the village, as being an area of much greater antiquity than administrative creations such as tahsils, and one in which the people are known to one another, and have interests which converge on definite and well-recognized objects like water supply and drainage. It is probable, indeed, that the scant success of the efforts hitherto made to introduce a system of rural self-government is largely due to the fact that we have not built up from the bottom.

5570,
9497,
16885,
18314-5,
23238,
23366-7,
23460,
25642,
25675-81,
25685-93,
26341-4,
29262,
29286-91,
31484,
33926-9,
34073,
34082-94,
34112-4,
34132-7,
34142-4,
34161-4,
34180-224,
40494-500.

Difficulties.

700. There are, it is true, many witnesses,† both official and non-official, and especially in Northern India and Sind, who doubt whether the people are sufficiently advanced in education and independence for any measure of village autonomy, and who hold‡ that religious and caste disputes, and the factions so common in village life, will prevent the development of a healthy public spirit. Some anticipate oppression of the lower castes or classes by the higher ; and others point out that, in large estates, the influence of the landlord may prevent free action by his village tenantry. Even those witnesses§ who are not impressed by such fears urge the necessity of a gradual and cautious advance, of judicious and sympathetic guidance, and of outside control, extending even to the supersession of *panchayats* which may have abused their powers.

3498-507,
7896-9,
15634,
16347,
19981-9,
23378,
24945,
30958.

A panchayat system must be gradually and cautiously applied.

701. The fact is that the character of villages varies materially, not merely in the different Provinces, but in different areas within the same Province, and even within individual districts and tahsils. They are in different stages of adequate organization for common action, and even where the material for such organization exists, public spirit may be poisoned by caste and faction disputes.

While therefore, we desire the development of a *panchayat* system, and consider that the objections urged thereto are far from insurmountable, we recognize that

* In the Punjab, for example, villagers in many cases levy local *octrois*, or fees on market transactions (*malba*) on their own account, and spend the proceeds thus obtained for certain common purposes.

† 27852, 28041-5, 29193, 29231, 30061, 31587, 36528, 36548, 36566-8, 36639, 36764, 37997, 39819-23, 40354, 40403-5, 40831, 40927-34.

‡ 16330, 18697-700, 22548, 22652, 28056, 29193, 33181, 36192, 36225-6, 38508-9, 38542-4, 38857.

§ 8595, 15816, 16063, 17407, 19046, 19134, 20964, 21005-12, 21129-30, 22548, 22650-3, 27620, 27730, 29128-30, 29143-9, 29926, 29943-4, 33993-4004, 35948-50, 40501, 40505-8, 40547-64, 45413, 45459, 45551-7, 45702-4.

39871-3,
39913-8,
40554-5,
40924-8.

such a system can only be gradually and tentatively applied, and that it is impossible to suggest any uniform and definite method of procedure. We think that a commencement should be made by giving certain limited powers to *panchayats* in those villages in which circumstances are most favourable by reason of homogeneity, natural intelligence, and freedom from internal feuds. These powers might be increased gradually as results warrant, and with success here, it will become easier to apply the system in other villages.

Such a policy, which must be the work of many years, will require great care and discretion, much patience, and judicious discrimination between the circumstances of different villages; and there is a considerable consensus of opinion that this new departure should be made under the special guidance of sympathetic officers.

9817,
14490,
18357,
19359,

20391-2,
25979,
33564-6,
45813-5.

27186-7,
29988,
32979.

702. We do not, however, agree with the suggestion that the organization of village *panchayats* should be entrusted to the Registrars of Co-operative Credit Societies in the various Provinces, for we deem it essential that the movement should be completely under the eye and hand of the district authorities. Supervision of affairs in the villages is, and should remain, one of the main functions of tahsildars and Sub-divisional officers; but we recognize that, at the outset, it may be desirable to allow a special Assistant to the Collector to organize and develop *panchayats* throughout a district.

Panchayats should be under the district authorities.

5490-2,
9777,
9868-70,
15263,
15299-301,
15562-7,
29714,
30056-8.

33718-20.

703. Some witnesses consider that several villages should be grouped under a single *panchayat*, in order to afford a wider field of selection for these local councils, and to minimize obstacles to their effective working which might accrue from local factions or disputes within a village. While recognizing the necessity for latitude to meet special local circumstances, we are not in favour of the general adoption of such a course. It would bring into existence a fresh set of artificial organisms, whereas we consider it essential to utilize the local feelings and interests of the individual villages. The village should, therefore, be the ordinary unit of administration, but grouping might be allowed in special cases, as where villages are small and close together, or where it is absolutely necessary to neutralize village factions.

The ordinary unit of *panchayat* administration should be the individual village.

704. The village council or *panchayat* should be a small body. The precise number must depend upon local circumstances, but five would, we think, be a good average. Where there is a recognized village headman who is personally competent, he should, we think, be *ex officio* chairman of the *panchayat*, as being *ex hypothesi* the most influential person in the village.†

Size of *panchayats*. Village headman to be chairman.

8535-7,
9868,
29262,
29286-91,
32615,

32780-6,
40571,
40609,
40612.

705. We are not in favour of the appointment of the members of the *panchayat* by outside nomination as proposed by some witnesses. This would defeat the object we have in view, of enlisting the interest of the

The appointment of other members (and of the chairman where there is no recognized headman) should be made by informal election within the villages.

Madras
Bd's S.O.
No. 148.
32945-50,
33312-4.

† Sir F. Lely and Mr. Meyer think, further, that while the hereditary system in respect to village officers is valuable, the Sub-divisional officer should have power to select the best qualified man from a family which has hereditary claims, and to keep him in office so long as he is of good behaviour. The system of primogeniture as applied in Madras, and the Bombay method of distributing village posts among members of hereditary families, allowing each member only a term of office of some five years, obviously militate against the universal efficiency of the village officers.

villagers as a whole, while it would encourage interference by subordinate officers of Government, upon whose recommendations most of the nominations would have to be made. We agree, therefore, with those who desire that there should be a system of election, but we do not contemplate any method which would introduce into the villages the unfamiliar machinery of lists of qualified voters and ballot boxes. What we have in view is a system of informal selection by the villagers, at a meeting called for the purpose by the tahsildar, the Sub-divisional officer, or the special officer for *panchayats* where one exists. At this meeting the raiyats would be asked to indicate the persons whom they considered best fitted to sit on the village council. In most cases a satisfactory selection would soon be made, but in the event of the meeting showing the existence of acute faction or caste feelings, it would be necessary—if a *panchayat* was to be constituted in these circumstances—for the presiding officer to see that it contained representatives of different interests.

Where there is no recognized village headman, the chairman of the *panchayat* should be selected in a similar manner.

Term of office.

706. The precise period for which a member of a *panchayat* should continue to hold office must be determined by the Local Governments with reference to varying local conditions. While, however, we consider that the villagers should have opportunities of reconsidering the choice they had originally made, it would be undesirable to make elections at all frequent, and a man once appointed should, so long as he remains of good behaviour, hold office for a substantial term of years and be eligible for re-election. The Sub-divisional officer should have the power of removing any member of a *panchayat* whom he considers to have shown himself grossly unfit for his post.

Vacancies in the *panchayats* should be filled up, as convenient, in the same way as the original appointments.

Functions of panchayats to be gradually and cautiously bestowed.

707. Many duties and powers have been suggested* for these *panchayats*, but even those witnesses whose proposals take the widest range would confer them only by degrees and as justified by experiment. We too consider that functions must be gradually and cautiously assigned, and that they must vary with the circumstances of the locality and with the manner in which the *panchayat* discharges the duties first placed upon it. We make, however, the following general suggestions.

A panchayat should have civil and criminal jurisdiction in petty cases.

708. A *panchayat* should have civil and criminal jurisdiction in petty cases arising within the village.

We were told in the Punjab that the Native States of Patiala and Faridkot had recently instituted *zail*† or village *panchayats* for the disposal of petty civil and criminal cases, and that the results so far had been good.

Some witnesses hold that the exercise of such powers might lead to injustice, through faction, corruption, or undue personal influence; and the opinion has also been expressed that as popular sentiment has become accustomed to regular courts, it would not now tolerate a more summary and informal procedure.‡ On the other

* 3940-1, 5102, 5118-21, 15263, 16885, 19300-8, 20312, 22548, 25642, 25979, 26013-5, 26041-4, 29852, 30010, 32966, 32974-33001, 33015-26, 33043-5, 33489, 33508-19, 33533-53, 33562-7, 33718-25, 38352, 40612, 40648-52, 40673-5, 40676, 40789-97.

† A *zail* is a group of some 15 villages.

‡ 14827-30, 27730, 39832.

5572, 26071-8,
19642, 29852,
20118, 29896-9,
20135-8, 32987,
20186-8, 33489,
25642, 33535-8,
25675-81, 34132,
25685-93, 40326,
45413.

34310-4

40501,
40505-20,
40546-51,
40676,
40789-94.

16307, 33181,
17874, 35284-6,
19642, 36192,
22954, 36220-1,
27620, 39860-1,
32961-5,

hand, such jurisdiction is already exercised by individual headmen or munsifs in several Provinces, and it seems to us that it would be still better discharged by a small collective *panchayat*. It is also most desirable to relieve the regular courts, to prevent the people from having to undertake long journeys for the settlement of paltry disputes, and to check the habit of undue litigation which is so prevalent in some parts of India. Village benches may no doubt occasionally make mistakes, but neither are the stipendiary courts infallible; and false evidence, and the power of the purse, have less chance of prevailing in a tribunal which is directly under the influence of local public opinion and which can readily ascertain the real facts.*

11397-9,
12071-9,
13316-7,
13328-31,
13506-7,
13571-3,
13583-90,
13689,
13845-53.

709. In Burma, where the headmen already exercise powers of this description individually, the weight of the evidence was against associating the village elders with him; but it seems to us that the elders are a valuable element in village administration, and that if their existence and responsibilities are not specifically recognized, they may tend to die out. Such want of specific recognition apparently led, in the past, to a substantial diminution in the powers of village headmen in Lower Burma.†

Desirability of associating the village elders in case jurisdiction in Burma.

3756,
7060,
9906-7,
17067-70,
18069-70,
24380-2,
26015,
33489,
33508-12,
34090-3.

710. The procedure in *panchayat* courts should be under very simple rules, and we agree with those witnesses who hold that the parties should appear in person and not through lawyers, and that appeals should not be allowed, though the regular courts might be given special revisional jurisdiction in cases where there appears to have been some grave miscarriage of justice. To do more than this, and to allow the decisions of the *panchayats* to be governed by the technicalities of ordinary legal procedure, with full facilities for appeal, would, we think, be fatal to the success of the system we propose. What we desire is a village court of equity, and not a necessarily bad imitation of the regular law courts.

The procedure in panchayat courts.

3865-7,
4296,
16840,
18705-8,
29898,
34209,
40347-53.

711. The next sphere we would suggest is a delegation to *panchayats* of expenditure for the construction and repair of local minor works such as wells and drinking water tanks, the cleansing of the village, and the upkeep of village roads, and of buildings such as rest houses for travellers.

A panchayat might be entrusted with village sanitation, and with expenditure on certain minor works.

It is generally admitted by persons conversant with Indian conditions that the attempt to force rural sanitation from above has failed, and we think it desirable to encourage *panchayats* to keep their villages clean in their own way. A fair chance should also be given to them to show that they can do justice to other communal work, of the character above described.

25789-96.

12511,
20955-9.

2401-6.

712. Another function which may be given to *panchayats* likely to take an intelligent interest in education, is the construction and maintenance of village school houses according to the ordinary standards of the country. This system appears to have been already adopted, in part, in Burma and Assam, and we should like to see it tried elsewhere, in preference to recourse, as lately in Madras, to the more expensive agency of the Public Works Department.

And with the construction and maintenance of school houses, and some local control in respect to school management,

* See also the supplementary memorandum by the Chairman, p. 288.

† 11915-8, 11963-70, 12945, 13604-6.

We would also allow the *panchayats* some local control over the village school in such matters as hours of attendance, holidays, prizes and (subject to general rules) the exemption of poor children from school fees. In some provinces—Bombay for instance—there appears to be even now a village school committee which occasionally visits the school and makes suggestions, and if the *panchayat* were constituted the school committee, and given some definite powers, it would obviously take more interest in these matters.

9179-80
9940-2,
17854-5,
32996-8,
40500.

34615-9.

But certain matters must be left to the sub-district boards.

The appointment of the schoolmaster, the educational curriculum, and the inspection of the school, must, however, be left to the sub-district boards of which we treat in the next chapter, for the teaching staff could not be safely made dependent on the favour of a few influential villagers.* In villages in which caste feelings are acute, special outside provision may also have to be made for the education of low-caste children.

3498-507,
3862-3,
4120-3.

Desirability of developing primary education by grants in aid to indigenous institutions.

713. In short, though the *panchayats* cannot have the full control of the village rate-aided schools, they should be encouraged by the bestowal of positive powers to take as much interest in them as possible. We regard it, further, as very important that the development of primary education should be preferably by grants in aid to indigenous institutions, where such can be utilized, including the monastic schools in Burma, and the *mullah* and *Koran* schools in Sind, the Frontier Province and Baluchistan. Agencies of this sort will be more utilized if the *panchayats* are given some voice in local education.

10173-7,
12555-8.
36900-1,
36956-63,
37719-25,
38999-
9003.

Selected *panchayats* might be given the management of small fuel and fodder reserves.

714. We would also commit to selected *panchayats* the management of small fuel and fodder reserves in conformity with a few simple and essential rules.† This would be in accordance with the policy suggested by the Government of India in 1894 in a Resolution to which we have referred in Chapter VI. The fact that some previous experiments in this direction are said to have been turned by influential villagers to their own gain, and to have eventually failed, suggests, however, that a new trial should be confined, in the first instance, to specially selected places.

Para. 300.
2829-32
4481,
24181-5.

Remarks on other functions suggested for *panchayats*.

715. Other suggestions made are to the effect that *panchayats* should have the control of village pounds and markets; and that they should be entrusted with the distribution of lump remissions of revenue or loans to agriculturists, with the distribution of irrigation water, with the location of the sites of liquor shops, and with the local administration of famine relief or of measures to combat epidemic disease.

7041,
9177,
18318-9,
25642,
26220,
30010,
33489.

We think that the management of the village cattle pound, and of a market which is of purely local importance, might be safely handed over to these bodies. As regards matters appertaining to revenue, agricultural loans, or the distribution of irrigation water, while we do not say that these should always remain outside the scope of the *panchayats*' duties, we think that the village councils will, at the outset, be fully employed in the discharge of the functions we have already suggested for them. A

1543-9.

* Sir F. Lely and Sir S. Edgerley would leave to the Education Department any functions which the *panchayat* cannot discharge. They see a positive disadvantage in putting a second local authority in a position of control over the *panchayat* as regards the village school.

† 2828, 9967-8, 24127-33, 32530, 32592-4, 33513-7.

panchayat which is working efficiently would, however, form an obvious and useful auxiliary in regard to measures against famine or epidemics.

716. In matters entrusted to them the *panchayats* should be judged by general results, and an occasional failure must be expected and should not be dealt with harshly. If, however, a *panchayat* shows that it is definitely unfit for the exercise of particular powers, these must obviously be withdrawn, and the proper person to do this should be the Sub-divisional officer, or the special officer for *panchayats* where one exists.

Panchayats should be judged by general results.

5776-8.

717. Where legislation is required to admit of the grant of powers to *panchayats* as suggested above, it should be of a very general character, containing wide rule-making powers, so as to enable local authorities to provide for different circumstances and gradual progress.

Legislation in connexion with panchayats.

4801 12, 32978,
7588-90, 33019-20,
11277-8, 33024-5,
23564, 34144,
30010, 39877.

718. We consider it essential to the popularity and efficiency of the *panchayat* system that it should not be associated with any new form of local taxation, for the evidence shows that the imposition of taxation of this character has made such bodies as the existing unions and sanitary committees unpopular. Still less should such bodies receive power to raise loans, as was suggested by Sir H. Risley.

The panchayat system should not involve fresh local taxation.

45413,
45557.

719. A *panchayat's* revenue should be derived from the following sources :—

Sources from which a panchayat's revenue should be derived.

8478, 34142-3,
33489,

(i.) The assignment to it of a portion of the land cess levied for local board purposes in the village. We have had evidence that many villages do not now receive any material advantage in return for the share of this cess which they now pay.

33489.

(ii.) Special grants, for particular objects of local improvement, to be made by sub-district boards or Collectors.

33489.

(iii.) The receipts from village cattle pounds or markets which may be entrusted to its management.

33489.

(iv.) Small fees on civil suits filed before it.

In dealing with the funds entrusted to them, *panchayats* should be subject to very simple rules and not to rigid audit.

The amounts placed at the disposal of a *panchayat* need not be fully expended within each financial year; balances could accumulate to the credit of a village fund until such time as they can be utilized to real purpose.

720. Finally, it is most desirable that the work of *panchayats* should be free from interference by the lower Government subordinates. Men of this class have their own reasons for opposing any real local control.

Non-interference by lower Government subordinates.

721. With the *panchayat* system thus developed, we do not consider it necessary to retain the artificial local agencies we have already referred to, such as village unions, sanitary committees, and the *chaukidari* unions in Bengal for purposes outside those connected with police. Where villages now under this sort of administration are not of a sufficiently urban character to justify their being placed under town *panchayats* of the kind we refer to in Chapter XX, they might be merged in the ordinary village *panchayat* system.

Present village unions, etc., unnecessary.

22954,
26038-9,
26123,
26596,
34073,
34181-2.

722. It has been suggested by some witnesses that village *panchayats* should be placed under district or sub-district boards. We are not in favour of such a plan. The powers and responsibilities which we suggest for these boards in the following chapter will give them full employment, and they cannot be competent to deal with

Panchayats should not be placed under district or sub-district boards.

large numbers of village *panchayats* in different stages of development, or to determine how far the powers of such bodies can be increased. The supervision of *panchayat* affairs must rest with the local officers of Government, and it will be for them to afford the requisite guidance, and to determine when new *panchayats* may be brought into existence, and in what measure the powers of existing *panchayats* should be increased, or, if necessary, diminished or taken away. The sub-district boards may, as we have suggested, give grants to *panchayats* for objects of local utility, and can, of course, cease to give these if they consider that previous grants have not been well applied. They will also come into contact with the *panchayats* in the matter of the management of village schools, but their control should stop there.

Evidence that in some Provinces village officers are underpaid, and corrupt.

723. We have had evidence, in some Provinces, as to the present under-payment of village officers, and their resort to corrupt practices, and we think that this matter ought to receive the serious attention of the Indian Governments.

9707-10, 38594,
29184-6, 39845,
33312-4, 40406-12,
34025-7, 40424-8,
36443-7, 42374-5.

Appointment and removal of village officers should be by Sub-divisional officers.

724. As stated in a previous chapter, all matters relating to the appointment and removal of village officers should be dealt with by the Sub-divisional officer, and there should be no appeal from his orders beyond the Collector.

Para. 565.

The Punjab zail system.

725. The Punjab, and apparently the Frontier Province also, has a system of *zails*, or groups of villages, at the head of which is a *zaildar*, who supervises the village *lambardars* and receives remuneration from Government. In some districts these *zaildars* tend to become hereditary, and we have had evidence that they are a useful element in connecting the administration with the people.

39662-5,
40341-4.

CHAPTER XIX.

RURAL BOARDS.

Commencement of local taxation and local committees in rural areas.

726. The establishment of boards for dealing with local affairs in rural areas is a relatively recent development of British rule in India. When the Crown took over the government of the country in 1858 such boards did not exist, though some semi-voluntary funds for local improvements had been raised in Madras and Bombay, while in Bengal and the United Provinces consultative committees assisted the district officers in the management of funds devoted to local schools, roads, and dispensaries.

Imperial
Gazetteer,
Vol. IV.,
pp. 298-9.

The system of raising cesses on land for purposes of this description was introduced by legislation in Madras and Bombay between the years 1865 and 1869.

Constitution of rural boards or committees in 1871.

727. "The year 1871 saw a wide development of legislation for local [administrative] purposes, partly due to growing needs, and partly the result of the financial decentralization scheme of Lord Mayo's Government. In that year Acts were passed for Madras, Bengal, the present United Provinces of Agra and Oudh, and the Punjab, while Bombay remained satisfied with the existing law. The new Madras Act divided the country into local fund circles, and constituted, for their administration, consultative boards nominated by the Government and under the presidency of the Collector. The Bengal Road Cess Act of 1871 provided for the levy of a rate on real property for the improvement of communications, and established local

Ibid.

bodies who might be either nominated or elected by the ratepayers. The new scheme of Provincial finance made it essential for the Governments of the United Provinces and the Punjab to supplement their resources by local taxation, and the Acts passed for these Provinces authorized the levy of a rate on land, and the constitution of local committees to administer the funds. In both cases the members of the committees were nominated."

Vide para. 57. settlements with the Provinces then under consideration, the Government of Lord Ripon addressed the Local Governments in October, 1881, on the subject of the extension of local self-government in municipalities and rural areas. As regards rural boards, the policy then suggested was as follows :—

Further develop-
ment contem-
plated by the
Government of
Lord Ripon in
1881.

Cir. letter
of 10th
Oct., 1881,
No. 3515.

"His Excellency in Council is disposed, *primâ facie*, to consider the most desirable and effective policy to be that of concentrating all the local administrations, other than that embraced by municipalities, in the hands of one committee for each district, having ancillary subordinate sub-committees for each tahsil or sub-division (as the case may be). Of the former the Magistrate and Collector would be president, of the latter the assistant or deputy in charge of the sub-division would be chairman, and in each case the local body should comprise persons not in the service of Government, and elected or nominated, as may seem best, in a proportion not less than from one-half to two-thirds. In districts where more than one committee now exists for different objects, the possibility of their amalgamation should be considered ; where no such committees have yet been formed, their constitution is evidently desirable. Special attention will be required in settling the relations between the various Local Governments and the officers of the general administration, and in providing for a certain measure of control and inspection on the part of the Government. It would be hopeless to expect any real development of self-government if local bodies were subject to check and interference in matters of detail ; and the respective powers of Government and of the various local bodies should be clearly and distinctly defined by statute, so that there may be as little risk of friction and misunderstanding as possible. Within the limits to be laid down in each case, however, the Governor-General in Council is anxious that the fullest possible liberty of action should be given to local bodies."

Res. of
18th May,
1882, No.
17/747-59.

729. On consideration of the replies of the Local Governments, the Government of India issued an important Resolution on the subject of local self-government, which, as regards rural boards, somewhat modified the policy proposed in October 1881. This Resolution, while laying down certain general principles as a basis for legislation, recognized that their application must vary very considerably in different parts of the country, and that large discretion must be left to the Local Governments on this point. The view of the Government of India, as there developed, was that district committees or boards had failed to secure the attendance of members possessing local knowledge of outlying parts of the district, with the result that undue attention was paid to the area adjoining the district headquarters, or that the business fell into the hands of the Collector. They therefore modified the previous suggestion to constitute one

Final Resolution
of that Govern-
ment in May,
1882.

committee for each district, and expressed a desire that "the smallest administrative unit—the sub-division, the taluk or the tahsil—should ordinarily form the maximum area to be placed under a local board." It was suggested that in some Provinces these boards might perhaps remain independent, sending delegates to a district council for the settlement of matters of common interest, while in others a district board with controlling powers might be thought best. It was, however, laid down that "the cardinal principle, which is essential to the success of self-government in any shape is this, that the jurisdiction of the primary boards must be so limited in area as to ensure both local knowledge and local interest on the part of each of the members."

730. These boards were to have a large preponderance of non-official members, chosen where practicable, by some system of election; but the widest discretion as to the form of election was left to Local Governments. Again, in modification of their previous views, the Government of India now desired that non-official persons should, when possible, act as presidents of local boards.

731. Outside control over the boards' proceedings was to be exercised :—

(i.) By requiring previous sanction to certain acts.

(ii.) By retaining the power of intervention in case of neglect or default, this power extending, in the last resort, to suspension of a delinquent board.

This Resolution resulted in fresh legislation for the principal Provinces between the years 1883 and 1885, and the organization then introduced is still, for the most part, in force.

Terminology.

732. Before discussing the existing position and the alterations which may be desirable therein, we would clear the way by defining the terminology we propose to use. At present the same term is differently applied in various Provinces; thus in the two Bengals the term "local board" is used to denote sub-district boards only, while in Madras and Bombay it includes both district and sub-district boards. We think that the term "rural boards" should be used to cover both district and sub-district boards, while the term "local boards" should include municipalities also, as it does in Lord Ripon's Local Self-Government Resolution of the 18th May, 1882.

Character of rural boards at present existing.

733. The general position is now as follows. In 10090, Burma and Baluchistan there are as yet no rural boards.* Vol. IX., App. II., p. 219. 19453. Assam is the only Province where the scheme of independent boards for an area smaller than a district has been tried, and here there is no 'district council' to settle matters of common interest. In all other Provinces the system adopted was that of controlling district boards with subordinate sub-district boards. In Madras and Bengal the revenue sub-division was chosen as the jurisdictional unit for these boards†, while in other Provinces the unit was the taluka or tahsil. 10091, 10125-6, 11414-8.

In the United Provinces the sub-district or tahsil boards have recently been abolished as useless, and in the 27980-1, 27986.

* In Burma there are, however, district funds under the management of the Deputy Commissioner, from which expenditure is incurred on minor roads and some other local objects, and in Lower Burma the receipts of these funds are largely drawn from a cess on the land.

† Sub-divisional boards do not exist in a few of the smaller Bengal districts.

39380. Punjab the tahsil board has gradually disappeared, except
 24949, in a few districts. Taluk or tahsil boards still exist in
 33158-9, Bombay and the Central Provinces, and in those
 36030. Provinces they are, in effect, the subordinate committees
 contemplated by the Government of India in October 1881.
 17620-2, They have very limited powers and resources, getting as
 19455, a rule, merely such monies as the district board allots to
 25123, them. The sub-divisional boards of the two Bengals
 27147-9, occupy much the same position, but those in Madras have
 33489. a higher status.* They get half the land cess levied in
 their areas, as well as certain miscellaneous revenues ; and
 they have original jurisdiction, under the general control,
 of the district boards in regard to the less important
 roads, primary education, medical work, and sanitation.

734. There are also a number of Local Fund village Local Fund
 unions, working under sub-divisional boards, in Madras unions.
 and in the two Bengals, but we have recommended in the
 preceding chapter that these bodies, and the sanitary
 committees which exist in some Provinces, should be
 replaced by village or town *panchayats*.

17696, 26978-83, 735. There is a considerable amount of evidence that Unsatisfactory
 18709-14, 32814-6, the sub-district boards now existing in the two Bengals, character of most
 22940-1, 35653-60, Bombay, the Central Provinces, and the Punjab have not sub-district
 23402-3, 41062-8, been efficient or successful bodies. It is stated that it is boards.
 26220, difficult to obtain good men as members, or to induce the
 boards to take an adequate interest in their work.

15993-4, Some witnesses, therefore, would apparently regard Suggestions made
 19566-8, the abolition of these bodies with equanimity, and for reform.
 23362-5, would concentrate efforts for reform upon the district
 23651-2, board, on the ground that there is not room for two sets
 35811-2, of rural boards in one district. †Others, however, desired
 that the sub-district boards should have greater powers
 and larger resources ; while a few went so far as to propose
 vesting all local rates and services discharged therefrom
 in the sub-district boards. Under this last scheme the
 district board would either be abolished, or practically
 transformed into an advisory council to the Collector.

736. We are strongly in favour of the principle Sub-district
 enunciated by Lord Ripon's Government in 1882 that sub- boards should
 district boards should form an essential part in the scheme be universally
 of local self-government, that they should have adequate established, with
 resources and a large measure of independence, and that adequate powers
 their jurisdiction should be so limited in area as and resources.
 to ensure both local knowledge and interest on the part
 of the members, and be at the same time a unit well
 known to the people. We think that the admitted failure
 of sub-district boards, as a whole, has been largely due to
 the circumscription of their powers and resources. In
 Madras and Assam, where they have had a freer scope,
 they appear to have achieved some measure of success,
 and we consider that, as local self-government should
 commence in the villages with the establishment of village
panchayats, so the next step should be the constitution
 of boards for areas of smaller size than a district. We
 desire, therefore, to see sub-district boards universally
 established, as the principal agencies of rural board
 administration.

* The Madras sub-district boards are styled "taluk boards" ;
 but the appellation is misleading, as their jurisdictional area is not
 the taluk, but the district sub-division, which usually covers two
 or more taluks.

† 17838, 19181-3, 19826-32, 19969-70, 26425, 27244,
 27249-50, 34167.

The sub-district board area should ordinarily be the taluk or tahsil.

We think that the taluk or tahsil will ordinarily be the best jurisdictional unit for sub-district boards of this description, but we do not desire to press for change where sub-divisional boards have been working, or may be made to work, satisfactorily by enlisting public interest in their proceedings. It is not desirable that there should be both taluk and sub-divisional boards in the same district.

General character of functions to be assigned to district boards.

737. On the other hand we are not in agreement with those who would eliminate the district board as a direct instrument of local self-government. Political education must necessarily be a slow growth. Hitherto sub-district boards have, for the most part, enjoyed very small powers, and it would be undesirable to rush to the other extreme and give them full responsibility for local self-government in rural areas. Moreover, local political and business talent is largely concentrated at the headquarters of districts, and it would be unwise not to utilize this for the needs of the districts as a whole. In our opinion a district board can play a useful part in the exercise of functions which the smaller boards are not so well fitted to discharge, such as the upkeep and construction of the main roads of a district; and by recruiting for certain branches of work which the sub-district boards will control, but which are common in character to the whole district.

4511,
4650-1,
7077,
15554,
17318-9,
21533,
25847-9,
26002-10.

The district board should have separate resources, and be able to supplement those of sub-district boards.

738. The district board should also be possessed of funds which will enable it to supplement the resources of the poorer sub-district boards. The circumstances of different tahsils within the same district often vary; one may be relatively well off, and another poor and sparsely populated, and at the same time in considerable need of works of local development. A system which gave the whole of the rates to sub-district boards would place these poorer areas at a serious disadvantage.

26974-7.

Again, as we shall point out later, it will be necessary for the resources of rural boards to be largely supplemented by Government grants, and in the matter of such grants it would be much more difficult for the Local Government to deal adequately with the large number of sub-district boards, which we desire to see established throughout the Provinces, than with entire districts.

739. As we propose that district and sub-district boards should have separate functions, it is desirable that these bodies should be possessed of resources, as far as possible, independent of one another. The arguments we have adduced against making the Government of India dependent for their revenues on contributions from the Local Governments apply also in the smaller sphere of district and sub-district boards.

Para. 67.

General character of system now proposed.

740. We are, therefore, not in favour of one suggestion put forward in the Government of India Resolution of the 18th May, 1882, that district boards should be mere councils of delegates from the sub-district bodies for the discussion of matters of common interest, and we may note that this system has never yet been found practicable.

On the other hand, we do not propose a system under which the sub-district boards shall be mere local agencies for the board of the whole district. The plan we favour is a *via media*, under which the sub-district boards will have independent resources, separate spheres of duty, and large responsibilities within these; while the district board, besides undertaking some direct functions for which

it seems specially fitted, and to the exercise of which the people are well accustomed, will possess co-ordinating and financial powers in respect to the district as a whole. We should thus maintain the administrative unity of the district, while giving a large amount of autonomy to the boards of its constituent areas.*

741. We now proceed to discuss the functions, resources, internal constitution, &c. of rural boards, and the amount of outside control which should be exercised over their proceedings ; and in so doing we shall indicate in greater detail the relative functions which we propose to assign to the district and the sub-district boards.

Functions.

742. The main normal functions of rural boards are at present the maintenance and improvement of roads and other communications, education—especially in its primary stages—the upkeep of medical institutions, vaccination, sanitation, veterinary work, the construction and maintenance of markets and rest houses, and the charge of pounds and ferries. They may also be called upon to devote their funds to famine relief, and to cope with plague and other special epidemics. Statistics show that in the year 1905-6, rural boards and municipalities were together responsible for 35 per cent. of the total expenditure incurred on roads and buildings in British India, for 43 per cent. of that appertaining to medical work and sanitation, and for 47 per cent. of that on education.

Main normal functions of rural boards.

Imperial
Gazetteer,
Vol. IV.,
pp. 301-2.

18398,
26220,
36000,
36528.

743. Some witnesses have suggested that rural boards might have control in respect to such matters as the disposal of civil and criminal work, the policing and lighting of villages, and the location of liquor shops. These, however, are matters which, in so far as they can be entrusted to local popular agency in rural tracts, should fall within the sphere of the village *panchayats*. They cannot be expediently handed over to boards representing relatively large areas.

Matters which it is undesirable to entrust to rural boards.

744. It was also suggested in the Government of India's Resolution of 18th May, 1882, that local boards should be entrusted with the assessment and collection of the licence tax. This tax has, however, long been merged in an income tax of much more general application, the administration of which must, we consider, like that of other Imperial taxes, remain under Government management.

745. On the whole, the evidence was against the extension of the functions of rural boards, what was really needed being, it was held, that these bodies should have larger resources for the work already falling upon them, and

A local board should control a service for which it pays.

7107, 25665-7,
9777, 26162,
9928-30, 27189,
17696, 27852,
18299-300, 29962,
19243, 31255-8.
19284-5, Vol. VII.,
20344, App. III.,
21743, p. 170.
21794-9, 33489,
Vol. V., 37222,
App. II., 39251,
p. 205. 39832.

* Sir S. Edgerley considers that the system first mentioned in the Government of India Resolution of May, 1882, under which the smallest administrative unit is the local board, and the district board becomes a federal council of delegates for common objects financed by the sub-district boards, is well worthy of serious consideration. The policy of giving the district boards a position of financial, as well as administrative, control over the sub-district boards has had a long trial, and, according to the evidence offered, has not, in his opinion justified itself in any Province from the point of view of the policy of 1882. He considers that the former system gives more promise of the development of real local self-government, and that any Local Government, therefore, should now be at liberty to give it a trial if it so desires. In any case, Government grants should go direct from the treasury to the local authority which controls the service which the grant is to subsidize.

greater authority in respect of matters falling within their sphere. This is our point of view also. We think that the administrative duties already assigned to rural boards are quite large enough, and indeed that they require to be curtailed in some respects ; but that the boards should have much greater independence than they now possess in respect to the functions left to them. The cardinal principle should be that a local board should control a service for which it pays, and that where it is expedient that the control should be wholly or largely in the hands of Government, the Government should take over such service altogether.

Trunk roads should be Provincial. The main local roads should be maintained by the district boards, and minor roads by the sub-district boards.

746. *Roads, etc.*—In Madras, Bengal and Eastern Bengal the roads in rural areas have, with very slight exceptions, been handed over to the rural boards. In the Central Provinces, on the other hand, these only deal with unmetalled roads. In the other Provinces the more important roads are, to a greater or less extent, dealt with as Provincial works, the rest being left to the rural boards.

We think that routes of general trade or through traffic should be maintained by Government, that the main local roads should be a charge of district boards, that sub-district boards should be responsible for minor roads, *i.e.*, those situated within the tahsil or other sub-district area.

District board engineers.

747. In Madras and the two Bengals the district boards entertain well-paid and fairly well qualified district engineers. In the other Provinces,* and this applies also to the sub-divisional boards in Assam, they only employ overseers to deal with their minor roads, the rest being maintained for them by the Government engineering staff, for whose labours they generally pay a percentage on the value of the work done. While some witnesses are satisfied with this system, others hold that it would be more satisfactory for the boards in these Provinces to have their own engineering staff. They can now, it is true, select the works to be done for them by Government agency, and vote the amounts to be allotted for upkeep or construction, but it is thought that they would have a more effective control if the work was carried out by their own servants. The Chief Engineers in Bombay and the United Provinces saw no objections to district boards having their own engineers, provided they could afford to engage competent men, but the Public Works Secretary to the Government of India held that this system would involve unnecessary expense.

The question is really one of expediency and of ways and means. In districts where there are sufficient works falling under rural boards to justify the special appointment of a trained engineer, a district board which desires to entertain such an officer, and can afford to pay him an adequate salary, should, we think, be permitted to do this.†

Where, however, it is arranged between a district board and Government that the Government engineers should perform this duty, the latter should be under the financial control of the boards in respect to such work.

* 23004-8, 27308, 27612, 27951-3, 29001-2, 32868, 32892-4, 33387-91, 36037-40, 36812-6, 38722-3, 41812-7, 41882.

† A special additional engineer has lately been appointed in the Central Provinces, to do work for the rural boards and the smaller municipalities of the Nagpur division.

748. District boards should in any case maintain an adequate staff of overseers, etc., for their own works and those of sub-district boards, placing a certain number of these at the disposal of the latter. A general district service of this sort will be more efficient and economical than separate services maintained by each sub-district board.

Road overseers, etc., should be a district staff.

749. At present, rural boards have to obtain outside sanction in respect to roads and other public works estimates involving any considerable amount, the limits varying for different Provinces. Thus, in Madras, all estimates of over Rs. 2,500, relating to building or masonry, or to work of a special or unusual character, have to be scrutinized professionally by the Government Superintending Engineer, while works of over Rs. 5,000 require the Local Government's sanction. In Bombay, the plans and estimates of all road works costing, on an average, more than Rs. 50 per mile, or Rs. 500 in all, must be prepared or approved by Government engineers. In Eastern Bengal, estimates of over Rs. 500 in amount have now to go to the Inspector of local-fund works, who is here the Executive Engineer; and, if above Rs. 5,000, to the Commissioner also. In Bengal there appear to be restrictions of a somewhat similar character, though the actual limit varies according to the qualifications of the district board engineer. In the United Provinces, estimates for any work over Rs. 1,000 have to go to the Government district engineer and the Commissioner, and those above Rs. 10,000 to the Superintending Engineer and the Local Government.

Some complaint has been made as to the stringency of these provisions, and it is clear that they constitute a large interference with the discretionary powers of the rural boards in regard to works. We consider that such restrictions should be swept away, and that district and sub-district boards should have full powers in the allotment of funds, and the passing of estimates for works, within their respective spheres of duty. They should, however, have the right to call upon the Government engineering staff to furnish advice and assistance in respect to the preparation of estimates or otherwise, whenever they think it desirable to ask for such aid.

Present restrictions on rural boards in the matter of public works estimates should be abrogated.

Madras
Local
Fund
Code, p.
151, Art.
459.

Bombay
Local
Bds. Act,
I. of 1884,
sec. 57 (b).
1925,
24508,
24626-7.

U. P. Dist.
Bds. Man.
p. 307.

9285-7,
19936-7,
24508-14,
27956.

Cf. C.S.R.
Art. 71 (b).

15065,
21921.

44490,
44580-90,
15066-8,
21404-11.

20082,
20751.

750. In the two Bengals the district boards' engineers formerly constructed and maintained a good many buildings and other Government works, the Government paying the boards for their services. This system has, however, been very largely set aside of late years. The Public Works Secretary to the Government of India, and Government engineers in the two Provinces concerned, justify this change on the ground that the agency of the district board engineers was unsatisfactory. On the other hand where, as in Eastern Bengal, there is practically only one Government Executive Engineer for each Commissioner's division, it is not likely that he can effectively supervise work throughout such a large area. Given a competent district-board engineering staff, there seems no reason why it should not also execute minor works for Government; but it should be left to the discretion of the Local Governments to employ the board engineers in this way, with the consent of the district boards under whom they serve. The fact of such consent being

Employment of district board engineers upon Government work.

required would meet the objection, which has been raised, that the board engineers might neglect their own duties for Government work. 22905-17.

Educational
sphere of rural
boards.

751. *Education*.—Rural boards are generally concerned with primary schools, though in Madras girls' schools are largely Provincial. They also deal with middle vernacular schools in Madras, the two Bengals, the United Provinces and the Central Provinces; while in the Punjab they have hitherto been made to pay for secondary schools which are managed by the Education Department.

A number of witnesses held that the boards should be concerned with primary schools only, the responsibility for schools of a higher character resting with the Local Government. We are of opinion that rural boards might have charge of middle vernacular as well as of primary education, provided that their duties in respect of the latter are fully discharged. We consider, however, that high schools, and all institutions in which teaching is given in English, should, in all cases, be a direct Government charge.

The management
of rural boards'
schools largely in
the hands of the
Education De-
partment.

752. In Bengal the boards generally aid schools under private management, while in Bombay board schools greatly outnumber such private establishments. Madras, the United Provinces, the Punjab, and the Central Provinces occupy an intermediate position, Madras tending towards the Bengal system, and the other Provinces to that of Bombay.

In Bombay the schools are under the management of the Education Department, the boards doing little more than to vote money for their upkeep, and decide on their location and general character. In other Provinces the boards are supposed to concern themselves with the management of the schools, but as a matter of fact this is largely handed over to the Education Department. The Provinces in which the boards have most real control appear to be the United Provinces, the Central Provinces and the two Bengals. In the United Provinces deputy-inspectors of schools are under the boards, but the Director of Public Instruction desires that they should be made a Provincial agency, and such a change has lately been effected in respect to sub-inspectors of schools in Bengal. In Madras the boards maintain a few supervisors of schools, but the ordinary inspecting agency is Provincial.

Proper powers
of sub-district
boards in educa-
tional matters.

753. The Local Governments make substantial contributions towards the educational expenditure of the boards, but we do not think this a valid argument for taking the practical management out of the hands of these bodies. Evidence has been given that they do not take any real interest in educational matters; and this is not unnatural since they are so closely restricted by departmental rules and Provincial educational codes, which settle the school curricula, the extent to which grants-in-aid may be given, the proportion of masters to scholars, holidays, etc., that their management can be little more than nominal.

We think that the sub-district boards, which should deal with education, should have reasonable latitude in these matters; that the appointment and promotion of the board-school teachers should be in their hands; that they should have discretion in regard to the extent to which they will aid private institutions; and that they should not, as now for instance in the Central Provinces, have

2252,
2291,
4594,
16578-80,
16586,
20792-3,
20854,
20882,
23030,
25121-2,
27938,
30377,
35426,
38195,
39433-6,
41545.

2111,
4594-6,
14811-2,
18287-8,
18679-81,
30980-2,
33149,
33585,
45415.

Imperial
Gazetteer,
Vol. IV.,
p. 418.

34612,
34614,
34617-8,
2322-3,
14806,
20862,
25185,
34627-8,
34639-41,
43617-26,
29571-3,
32996,
36901,
40003-7.

30377,
30383-5.

14809.
2438-41.

Vol. VII.,
App. II.,
pp. 166-7.
2322-3,
16580,
21663,
21969,
28110-1,
35425-31,
36940,
41679.

25477-8.

to obtain the sanction of the Director of Public Instruction before they can close a school. We think, too, that the boards should be encouraged to maintain their own inspecting staff. If they lack an inspecting agency of their own, they cannot be acquainted with the circumstances of the schools within their jurisdiction, and questions relating to the aid to be given to private schools, or to the organization of board schools and the recruitment and promotion of their staffs, will continue, as now, to be mainly in the hands of the Education Department.

2441-7,
16753-60,
20930-7,
30377,
30471,
37008-11,
41685-7,
43621.

754. Most of the educational officers are against such a policy, mainly on the ground that it would lead to loss of efficiency. While realising that this may be so, we consider that departmental efficiency must here give way to the education of the people in local self-government, and that the boards should have the freer hand which we advocate. It is also important that primary education should be adapted to the needs of the people, and this can best be effected by giving local boards direct responsibility for its evolution and management.

In view, however, of the political importance of a sound system of elementary education, we consider that there should be a further inspection of board and aided schools on behalf of Government, in order that the Government may be informed of the character and working of these institutions, and may be able to intervene in case reform is called for.*

Government inspection of board and aided schools.

755. The rural boards' inspecting agency should, as in the case of the road overseers, be a district board service, the members of which would be placed at the disposal of sub-district boards for work under them.

The boards' inspecting agency should be a district service.

Paras.
712-3.

756. In the preceding chapter we have pointed out that village *panchayats* should be encouraged to take a share in the management of the village schools, and that money would be saved by letting them build and maintain simple school-houses.

Village panchayats and local schools. Desirability of promoting education by grants-in-aid.

We have also emphasized the need of fostering and developing indigenous schools, and we consider that rural boards should, as far as possible, promote education by grants-in-aid to private institutions rather than through board schools.

664, 29408-19,
681-6, 31057-9,
17125-7, 33467,
23771, 34932-3,
27369-72. 41439-42.

667-8,
27281.

17125-7,
17178,
23778-84.

757. *Medical*.—District medical institutions, outside municipalities, are generally under the control of the rural boards, but for the most part these merely provide funds, and sanction the establishment of new dispensaries or hospitals, the actual management of such institutions being under the control of the Civil Surgeon of the district. In most Provinces, too, the hospital assistants and assistant surgeons employed in boards' hospitals and dispensaries are Government officers lent to the district boards.† In Bengal and Eastern Bengal, on the other

Present position in regard to medical work

* Sir F. Lely and Sir S. Edgerley are against giving sub-district boards the functions of school inspection, and promotion and disciplinary control of teachers. They consider that Government is bound to retain a full right of inspection, and that a double staff is wasteful; that it is perfectly simple for the boards to have full information as to the schools under a system of Government inspection; and that no sub-district board can adequately administer staff or curricula. They further think that the non-professional control of village primary schools should gradually be transferred from the sub-district boards to the *panchayats*.

33467.
41439-40.

† In some Provinces, Bombay and the Punjab, for instance, the Government contributes towards the pay of these officers.

hand, the boards have latitude in selecting their own staff. They may ask for a Government officer, or may, and often do, appoint an outside man, provided that he is possessed of prescribed qualifications. In some Provinces local dispensary committees supervise the general management of the boards' institutions.

16049-52, 27370,
16277-82, 33473,
23877-80, 41460.

Proper functions
of rural boards
in regard to
(a) Medical
work.

758. We consider that the hospital at each district headquarters, which will usually, however, be under a municipality, should be directly taken over by Government, as we understand is already the case in Bombay, on the ground that these hospitals serve rural as well as municipal areas, that they afford treatment to a considerable number of Government servants, and that they should be models for the rest of the district. Other hospitals and dispensaries in rural tracts should, ordinarily, be under the control of the sub-district boards, and the staff of assistant surgeons and hospital assistants employed therein should, as far as possible, be converted into regular board servants.*

This staff should, however, like that employed on the roads, be a district service, officers being placed by the district board at the disposal of the sub-district boards. The district boards would ordinarily recruit for this service men possessed of qualifications approved by the Provincial Inspector-General of Civil Hospitals†; but they might indent for the loan of a Government officer when they found it necessary to do this.

(b) Vaccination.

759. *Vaccination*.—In Bombay the vaccination staff, which was formerly Provincial, has recently been localized. In other Provinces the superior officers are Provincial, but the vaccinators are, or are tending to become, district board servants, though the boards have little control over their work, which is supervised by deputy inspectors of vaccination and by the district Civil Surgeons.‡

34850,
34896-7.
1770, 31644-7,
1883-92, 38432,
26097-102, 39438.

We think that vaccination should be a function of the sub-district boards, which should appoint and control the local vaccinators, but that there should be outside inspection by Government officers.

Imperial
Gazetteer,
Vol. IV.,
pp. 478-9.
Para. 711.

(c) Sanitation.

760. *Sanitation*.—Village sanitation, as recommended in the preceding chapter, should where possible, be a function of the village *panchayats*, which should receive grants from the sub-district board for this purpose. Sanitation in rural areas not served by *panchayats* should be a function of the sub-district boards; but in so far as local sanitary inspectors are required, they should, like the roads and medical staff, be drawn from a district service, recruited and appointed by the district board. We recognize, however, the objection to multiplying the number of peripatetic subordinates.

The district or Civil Surgeon now usually acts as a general health officer for the district§, but it may eventually be necessary, in some cases at any rate, for the district boards to entertain health officers of their own.

643, 27377,
12333, 29373,
17163, 29375,
23810, 41403.

* If a private person desired to contribute largely to a dispensary on condition that it was worked under the control of Government, his wishes might be acceded to.

† The Surgeon-General in Madras and Bombay.

‡ In Bengal vaccination work in rural areas is apparently carried out to a large extent by qualified private vaccinators.

§ In Bombay this function is discharged by Deputy Sanitary Commissioners. 34850, 34905-6.

7229-30, 29873, 41836-7. 761. In respect to sanitary works, rural boards are under financial restrictions similar to those stated in the case of roads and public works generally, and the estimates for works requiring outside sanction are usually scrutinized by the Sanitary Boards described in Chapter VII.

Special financial restrictions on sanitary work unnecessary.

Para. 368.

We think that rural boards should have full discretion in allotting funds to sanitary works, and in the carrying out of these; but they should be entitled to obtain advice and assistance from the Sanitary Board, the Sanitary Commissioner and the Provincial Sanitary Engineer.

R. and A. Dep. Pros. Oct. 1895, No. 36-44. 26495-501, 26559-67, 27280, 28579-80, 35476-7, 38845-8, 44242-52.

762. *Veterinary work*.—When the Civil Veterinary Department was organized, it was intended that local veterinary relief should be a function of the rural boards. They now pay largely for this work, but, in most Provinces, have very little control over it, the staff having been provincialized. This policy is defended on the ground of efficiency, and of the want of interest taken by district boards in veterinary work. In present circumstances we think that this work should be made entirely Provincial, and that the boards should not be obliged to contribute to a service which they do not control. Later on, however, as the scope of veterinary operations develops, it may be desirable to hand over the local management to such district boards as wish to undertake it.

Proposals in regard to veterinary work.

39473-80, 40954-8, 42491-3.

763. *Famine relief and plague*.—Famine and plague are special visitations, involving large expenditure, which ought, we consider, to be defrayed by the Provincial Government. At present the Local Boards Acts* in the various Provinces make the rural boards liable for these charges, and the liability seems to have been enforced to a considerable extent. In the Punjab, for instance, the boards are made to pay as much as the Local Government thinks they can afford towards famine and plague.

Rural boards should be relieved of famine and plague, and some other, charges.

Para. 62.

The fact that the Government of India have recently undertaken liability for a large proportion of the famine expenditure which would formerly have fallen upon Provincial Governments, should facilitate the relief of rural boards by the latter.

Act XX., (Punjab), of 1883, sec. 20 (2) (i). Act III., Bengal, of 1885, sec. 100 (2).

764. We would also relieve the rural boards of any charges which they at present have to incur in regard to registration of births and deaths, and the destruction of noxious animals.

Act V., Madras, of 1884, secs. 57-8, as amended by Act VI. of 1900.

765. *Light railways and tramways*.—In Madras a district board may levy a special extra land-cess of three pies in the rupee on the annual rent value of land for the construction of light railways or tramways, provided that such tax has been voted for by not less than three-fourths of the members of the board present at a meeting specially convened for this purpose, and that their resolution is confirmed, after a period of six months, by a like majority at a like meeting, and is sanctioned by the Local Government. In a few districts in Bengal, and in one in Sind, district boards have also promoted railways or tramways from their ordinary resources.

Conditions on which district boards might levy a special cess for the promotion of light railways, etc.

5181-3.

The Madras system has worked satisfactorily, and the Tanjore district board, for example, has thereby acquired a valuable railway property. It has been suggested, by

* Act V. Madras, of 1884, sec. 95 (5); Act III. Bengal, of 1885, sec. 99; Act I. (C.P.) of 1883, sec. 9 (e); Act III. (U.P.) of 1906, sec. 42 I. (g); Act I. Bombay, of 1884, sec. 30 (i); Act XX. (Punjab) of 1883, sec. 20 (1) (k).

the Lieutenant-Governor of the United Provinces, that district boards in other Provinces might also be empowered to levy special taxation for local railway development. This matter is, we understand, at present under consideration, but we see no objection to the proposal, subject to the special safeguards provided by the Madras Act.*

Vol. VII.,
App. II.,
p. 162.

45046.

Resources and financial restrictions.

Principal assets
of rural boards.

766. The principal asset of the rural boards is derived from a cess which they are empowered to levy upon the land, and which usually does not exceed one-anna in the rupee on the annual rent value.† This cess is ordinarily collected by Government agency along with the Government land-revenue, the proceeds being subsequently adjusted to the credit of the district boards.

7542-6,
14914-7,
14928,
24836-9,
28188-90,
32713,
36053,
40978-80.

Apart from receipts in connexion with their educational and medical institutions, and markets, the only other important sources of independent revenue which accrue to rural boards are derived from pounds and ferries, and, in Madras, from road tolls.

3909, 26403.
18407, 33315,
22699, 44994.
25744-5

As already stated, except in Madras and Assam, the sub-district boards have no independent sources of income, and merely receive such monies as the district boards may allot to them.

Para. 733.

Cases in which
the boards do not
obtain the whole
of the land cess.

767. The following Provinces furnish exceptions to the general principle that the whole of the land-cess goes to the boards :—

(i.) In Bengal and Eastern Bengal the one-anna cess is divided into two half-anna portions. One of these, the "road-cess," is in the hands of the district boards, the other, the "public works cess," is levied by the Local Government, which, however, gives back about one-half of the proceeds in the shape of discretionary grants to district boards. A reform of this system is under consideration, and the Financial and Home Secretaries to the Government of India are in favour of the whole cess being given to the boards.

15002-3.

45044-5,
45222-3,
45828-33.

(ii.) In the United Provinces about one-third of the land cess goes to Government for the village *chaukidari* police.

30868,
30903-7.

(iii.) In the Punjab and the Frontier Province the district boards have to make over nearly 20 per cent. of the land cess as a contribution to Provincial funds for "general services."

42006.

In the Central Provinces the boards have no statutory powers of taxation, but they receive the proceeds of cesses on the land revenue levied for roads and education, amounting roughly to 5 per cent. of the land revenue in all.

25737-43.
25774,
25980 3.

Supplementary
grant of 25 per
cent. of the land
cess given by the
Government of
India in 1905.

768. Since 1905 the income derived by rural boards from the land cess has been specially supplemented by a Government contribution amounting to 25 per cent. thereof. The distribution, as between the component districts, of the amount thus arrived at for each Province as a whole was, however, at the outset, to be at the discretion of the Local Government. This is still the case in

Financial Statement for 1905-6, para. 27. 7521-2,
14906-10,
15002-3,
22700,
27780-3,
27785-7,
28562-7,
30864,
35420-1,
42205-8.

* Mr. Dutt only agrees to this provided the total land cess levied, including the special rate for railways, does not exceed one-anna in the rupee on the rent value of land.

† In *raiyatwari* Provinces the Government assessment is taken as the rental for the purpose of this tax.

most Provinces ; but in Madras and Bombay the contribution is now distributed more or less proportionately among the district boards.

Imperial
Gazetteer,
Vol. IV.,
pp. 302-3.

769. Prior to 1906 the district boards of the United Provinces were not independent financial entities. The Local Government distributed the proceeds of the land cess at its discretion, giving a part of the receipts in the well-to-do districts to the poorer ones. This system has now been done away with, and each district board is entitled to the cess and other local revenues obtained within its district, less the *chaukidari* deduction already referred to. Discretionary distribution of the Government contribution referred to in the preceding paragraph has enabled the grant of supplementary assistance to the poorer boards.

Financial
position of
district boards in
the United
Provinces.

28557-61.

7530-4,
14911-2,
24838,
30950-4,
35422-4,
41073.

770. Besides this contribution in supplement of the land cess, special grants are generally made to the district boards by the Local Governments. Thus a portion of the grants made to the latter by the Government of India for the development of education has naturally been passed on to the boards, while in Bengal, as above stated, the Local Government has given back in contributions a large portion of what it received from the public works cess. In Bombay the Government contribution for education is based on the amount the boards allot from the land cess, being usually one-half of this. In the United and the Central Provinces the financial arrangements between the Local Governments and the individual district boards are governed by periodical contracts, the term of which is three years.

Special grants
made to boards
by Local
Governments.

35422-3.

27780-2,
30864-5.

Financial
Statement,
1906-7,
para. 45.

771. In 1906-7 the Government of India provided for the relief of district boards in the United Provinces, the Punjab and the Frontier Province, and the Central Provinces from payments they had hitherto made for district postal charges, and for the relief of the United Provinces boards from contributions for certain schools and establishment charges. In the Punjab, and perhaps elsewhere, boards have still, however, to pay contributions to Government for audit charges, for clerks employed in the offices of inspectors of schools and Commissioners, etc. Further, in the Punjab, there has been a most complicated system of petty transfers of funds in both directions as between 'Provincial' and 'Local,' which apparently obtains in the Frontier Province also.*

Contributions to
Government by
district boards.

39426-30,
39437,
42006.

Mr. Hamil-
ton's
Report
referred to
in Vol. IX.,
App. V.,
p. 229.

Financial
Statement,
1908-9,
paras. 9-15.

772. In 1908-9 the Government of India decided on the exclusion of the accounts and estimates of rural boards from the Imperial budget, a change which has paved the way for larger local decentralization in respect to the board finances.

Exclusion of
rural boards
figures from the
Imperial Budget.

9898,
14926,
19820-2,
24838,
30676,
35970,
44989-94,
45411.

7067-70,
26986-7,
35656-7.

773. There was general complaint that the resources of rural boards are inadequate ; but most witnesses were adverse to empowering boards to increase the land cess, or to levy fresh taxes such as an education rate, as these would be unpopular measures. We concur with this view, and consider that the resources of rural boards should be increased in the following ways :—

Methods in
which the
resources of
rural boards
should be
increased.

45044-5,
45829-30.

(i.) By making over to them the entire net proceeds of the land cess, of which, as we have stated above, the

27604-8,
27842-7.

* In the Central Provinces, too, the district boards, in the Nagpur division at any rate, had till recently to contribute to Government roads.

Government still takes a considerable portion in some Provinces.

(ii.) By relieving them, as already suggested, of some of their present functions, such as veterinary work, and famine and plague relief.

(iii.) By freeing them from contributions to Government in respect of any services of which the latter undertakes the management. They should not be called upon to contribute for such normal items of Provincial administration as the cost of statistical or supervising establishments, or be liable for the upkeep of travellers' rest-houses which are mainly occupied by Government servants. They should not again, be subject to any charge for the services of Government officers from whom they receive advice or other outside assistance, or for the collection of the land cess along with the Government revenue. They may, however, be fairly called upon to pay for the work of Government officials who undertake regular executive functions on their behalf, as in the case of a Government engineer who is given charge of their roads.

(iv.) In order to make the Boards more independent financially, the 25 per cent. Government grant on their land receipts should be distributed rateably to each district board. Any other Government grants which may still be necessary in poor districts, should be in lump sums, or in the shape of percentages of expenditure on such services as education. But such grants should in all cases be given under a *quasi*-permanent settlement, and should not be subject to periodical revision. Nor should Government grants of this description be treated as justifying increased Government control.

39437.

41499-501.

Cf. Madras Local Fund Code Art. 4 C (e). 40765.

Proposed powers of taxation by rural boards.

774. In view of the fact that the present policy of Government is to lighten the burdens on the land; that the boards cannot as yet be made fully representative of the people; and that constant changes in rates in rural tracts would lead to general dissatisfaction, and possibly to fraud upon ignorant raiyats, we consider that district boards should not have power to raise the ordinary land cess beyond one-anna in the rupee on the rent value*, and that sub-district boards should not be able to levy any independent land cess of their own. With this exception, we would allow rural boards to levy rates and fees at their discretion within the limits laid down in the various Local Board Acts. Where no definite limits have been prescribed by law, the sanction of the Commissioner should be required to any proposed change in the rates.†

5170-6.

The Government supplement to the land cess should be increased.

775. Having regard to the restrictions we propose in the case of the land cess, and to the constantly increasing demands on rural boards, we think it desirable that the Government contribution of 25 per cent. should be increased as circumstances permit.

Proposals for giving sub-district boards independent financial resources.

776. It is desirable to give sub-district boards a large measure of financial independence, and to this end we propose that they should, as is now the case in Madras, be allotted a definite portion of the land cess raised in their areas, as well as the whole of the miscellaneous revenue, such as road and ferry tolls, school fees,

7548.

15582,
18307-8,
19825,

27150,
32939 10,
45825.

* This is without prejudice to the suggestion for the levy of a special cess for purposes of local railway development made above.

Para. 765.

† Mr. Dutt considers that the sanction of Government, or of a special Local Government Board, should be necessary to any variation in taxation.

pound rents and market receipts, accruing from roads, ferries or institutions managed by themselves. The exact proportion of the land cess which the sub-district boards should obtain must be determined by the Local Government for each Province, but we think that one-half would usually be a suitable share.

Para. 719. 777. The district board would have the disposal of the remaining portion of the land cess, after deducting the share we have proposed to assign to village *panchayats*; of miscellaneous receipts from roads, ferries, and institutions which it maintains; and of all Government grants*. From these it would discharge the services falling upon it, such as the upkeep of the main district roads, and of the general district establishments, and it would distribute the balance at its discretion among the sub-district boards. This will enable special assistance to be given to sub-district boards whose areas are poor or in particular need of improvement.

Resources left to the district boards, and their employment.

Madras Local Fund Code, Art. 489. 40759-63, 42006. 39430-2. 33525, 35422. 778. In Madras rural boards are ordinarily obliged to devote to roads not less than half the estimated income from the land cess, plus the anticipated net receipts from tolls. In the Punjab, local bodies have been directed to spend specific proportions of their revenues on education, medical and other services, and though such percentages were originally intended merely for general guidance, they have now become stereotyped, with the result that roads (for which no percentage was prescribed) have been starved, and that the boards' receipts are practically all ear-marked. In Bombay, again, one-third of the land cess receipts have to be devoted to education.

Rural boards should not be bound to apply specific proportions of their income to any special service.

Para. 803. Such restrictions should be done away with, and rural boards should have full discretion as to the spending their resources. We provide, later on, for intervention in case any service is found to be seriously neglected.

Para. 114. 779. We have already recommended that the existing control over the borrowing powers of district boards should not be relaxed, and we do not consider it desirable to give any such powers to sub-district boards.

Borrowing powers.

4505-6, 15576, 63417-8. 780. Where sub-district boards exist they have separate budgets, but these are subject to revision by the district board and are incorporated in the budget of that authority†.

Rural boards should have full power to deal with their budgets, subject to the maintenance of a prescribed minimum balance.

7536-41. The consolidated district board budget has, except in Bombay, to be approved by some outside authority. In Madras this is the Government itself; in other Provinces the function has generally been delegated to the Divisional Commissioner. In the Punjab the district board budgets have hitherto been forwarded from the Commissioner to the Local Government, but this system is now being altered.

15378, 19728, 24756, 25110, 27852, 35627-35, 36056-9. 5547, 5765-70, 6662-6, 7622, 7671-83, 19143, 22101, 23903. Complaint has been made, especially in Madras, of the close outside control exercised over the district board budgets; and it is clear that such control can be so applied as to destroy the financial responsibility which the rural boards ought to possess, and without which local self-government cannot be a reality. In our opinion rural boards should have the full power to pass their budgets, subject only to the maintenance of a prescribed minimum

* Sir S. Edgerley dissents from this recommendation, *vide* footnote to para. 740.

† Except of course in Assam, where there are no district boards, and the sub-district boards are independent entities.

balance, which they should not deplete without the sanction of outside authority.

781. We would allow a sub-district board as full power in this respect as the district board itself; but both boards should forward their budgets for information to the Collector and the Commissioner, and the sub-district board should forward its budget to the district board also. The fact that the district board will, as above proposed, distribute Government grants, and a portion of the land cess, among the sub-district boards, and will therefore be able to curtail its allotments if any such board appears to be needlessly extravagant, will give it as much control over the sub-district board finances as is really required.*

Procedure to be followed in certain branches of expenditure.

782. It was laid down by the Government of India in 1904 that the portion of each district board's budget relating to educational expenditure should be scrutinized by the Director of Public Instruction, before being passed by the Local Government or other outside authority, and the same principle seems to be observed in some Provinces in the case of the medical and sanitation estimates, which are seen and noted on by the Provincial heads of these departments. Where the district board's budget is sanctioned by the Commissioner, he considers any suggestions for additional expenditure made by these heads of departments, and if he concurs, inserts them in the budget; but if he thinks such expenditure undesirable, he would apparently have to refer to the Local Government for orders. Such a position obviously subordinates the finances of the boards to the requirements of Provincial departments, and is incompatible with the financial freedom which we propose to confer upon them.

As soon as a rural board's budget is drafted, extracts relating to the outlay proposed on services such as education, medical relief and sanitation, should be sent, for information, to the Provincial head of the departments concerned, but any remarks he may have to make should be simply for the consideration of the board, and should not affect its liberty of action.

Depletion of minimum balance.

783. Special circumstances may occasionally require a draft upon the minimum balance which a rural board is required to maintain. In the case of district boards we think that such drawings should require the sanction of the Commissioner, while in the case of a sub-district board the concurrence of the district board will suffice.

Re-appropriations.

784. Re-appropriations of budget provision as between main heads of expenditure at present usually require the same sanction as the budget itself; and in the Central Provinces such sanction is required even to re-appropriations between minor heads. We consider that the boards should have full power of re-appropriation, and of making supplemental allotments where necessary, so long as the prescribed minimum balance is not trenched upon.

Audit and accounts.

785. The audit of rural boards' accounts should be conducted by Government agency, as it is now; but, as we have already recommended, the accounts rules should be of a simpler character, and the audit less stringent, than is necessary in regard to direct Government expenditure.

* Sir F. Lely holds that the sub-district board budget should be sanctioned by the district board.

45415.
1941-51,
7538-40,
29373,
29396-401.

20718-20.

7514-5,
15788,
27271-5,
27831-4.
30862-3,
41109-13.

7349,
7924,
15297,
26993,
27135-7,
27800-3,
36764,
36786-7,
36795,
40831,
40837-9,
41168-70,
41238,
43678-84,
45171-2,
Paras.
175-6.

Establishments.

Act V., Madras, of 1884, sec. 41. 7323, 7464-6.	Local Fund Code, Arts. 113, 121. Vol. II., App., p. 331. Act III. Bengal, of 1885, sec. 33.	786. In Madras any alteration in a rural board's scale of establishments or salaries requires the sanction of the Local Government, which is very strict in rejecting or reducing proposals for increase, on the ground that local boards are prone to extravagance in this matter, and apt to be swayed by personal considerations. In Bengal and Eastern Bengal district boards have liberty, subject to the existence of budget provision, in respect of appointments up to Rs. 100 a month, beyond which figure the sanction of the Commissioner is required, but they may not, without the special sanction of Government, devote more than 20 per cent. of the public works expenditure to salaries. In the United Provinces new appointments require the sanction of the Commissioner, and if of Rs. 250 a month and above, that of the Local Government. In Bombay and the Punjab the boards can determine their own staff within budget allotments; but the Commissioner or Collector may require a reduction of establishments which he considers excessive. A similar power is vested in the Commissioner in the Central Provinces.	Present restric- tions on rural boards in the matter of establishm
Act I., Bombay, of 1884, secs. 38 and 63.	Dist. Bd. Man., p. 61, Rule 6. Act XX., Punjab, of 1883, sec. 27.	There are also restrictions in respect to the <i>personnel</i> of rural boards' establishments. In Madras, for instance, the filling up of some of the higher appointments requires the sanction of Government, which is also necessary to the dismissal of an incumbent. In Bengal the dismissal of a rural board servant on a pay of more than Rs. 100 a month requires the confirmation of the Commissioner; and in the United Provinces an appeal against the dismissal of any board servant drawing more than Rs. 10 a month lies to the Commissioner of the division. There is also evidence of wide appellate jurisdiction by Commissioners in the Punjab and in Eastern Bengal and Assam. We likewise had representations as to the inconvenience caused by the detailed application of the provisions of the Civil Service Regulations to officers in the service of local boards.	
U. P. Dist. Bd. Man., p. 76, Rule 23. 16319-21, 25572, 41007.	Madras Local Fund Code Art. 121. Act III. Bengal, of 1885, sec. 32. 20045-9, 23200, 40069-71. 41180-6, 45172. C.S.R. Arts. 811 and 814.	787. Here, again, such large outside control materially reduces the independence of the boards. We are, however, in favour of some control over them in the matter of establishments. Where district boards entertain engineers, paid secretaries*, or district health officers, the sanction of the Commissioner should be required to the settlement, or alteration, of the emoluments of such posts, and to the appointment and dismissal of the holders. Such control is desirable in order to secure fully qualified men for such important posts, and to protect officials who may have to incur some local unpopularity in the conscientious discharge of their duties.	Control which will suffice in future.
4104-8, 5409-13, 5535-9.	5360 1.	In regard to the ordinary rural board establishments, we consider that a sufficient measure of control will be obtained through the promulgation, by the Local Government, of model bye-laws or schedules, which shall lay down general rules in respect to such matters as leave, acting and travelling allowances, pensions or provident funds, and the maximum salaries to be given to board officials of various classes. If a board considers that its circumstances warrant the modification of such bye-laws or schedules, the	
26028-30, 26054-9, 29222, 30667, 39701-4.		* Secretaries to district boards appear to be entertained in the United Provinces, the Punjab and the Central Provinces; but in many cases they are Government officials who have other duties to perform, such as deputy collectors and tahsildars, or unpaid non-officials.	

variation desired should require the sanction of the Local Government, or, in the matter of salary limits, of the Commissioner.

In other respects, however, we would give the boards a free hand in regard to the creation and filling up of appointments, and full power to punish or dismiss their officials. The appointment, promotion and serious punishment of these should be by the collective board,* on the recommendation of the president, while minor punishments might be inflicted by the president, subject to an appeal to the board. We would not, however, allow appeal to an outside authority.

Constitution and proceedings.

Present elective
element in rural
boards.

788. The members of the Frontier Province district boards are all nominated. In the other Provinces there is already a considerable elective element, and the existing laws permit of its expansion.

In Madras the law allows the election of sub-district board members, but as a matter of fact these have been entirely nominated. The district board members are, however, largely elected by the sub-district boards, and the nominated official members of the district board may not exceed one-fourth of the whole body.

Act V.,
Madras
of 1884,
sec. 16.

In Bombay the taluk boards contain members who are directly elected under a property franchise, as also representatives of small municipalities; and the district boards contain members elected by taluk boards, and also by the larger municipalities. Nominated members may not exceed one-half of these bodies, and only a quarter of the whole body may be officials.

7398.
Act V.,
Madras,
of 1884,
secs. 11-12.

Act I.,
Bombay,
of 1884,
secs. 5-7.

In the two Bengals not less than two-thirds of the members of sub-divisional boards are elected by ratepayers, the voting qualification being low. Where there are sub-divisional boards, the district board must draw not less than one-half its members by election from these, and not more than one-half the appointed members may be officials.

Act III.,
Bengal,
of 1885,
secs. 7-9.

In Assam the sub-divisional boards are largely elected by planters and by village headmen. In the United Provinces not less than three-fourths of each district board are elected by small tahsil constituencies whose members are nominated by the Collector. In 17 districts of the Punjab two-thirds of the district board members are elected; in the remaining 12 they are all nominated.

23057-8.
Act III.,
U.P., of
1906, sec. 4.

Vol. VII.,
App. II.,
p. 166.

In the Central Provinces proper two-thirds of the district board members are elected by tahsil boards, and by representatives of mercantile classes and professions. The tahsil boards, again, contain a like proportion of persons elected by groups of village *mukaddams* (headmen), and by members of trading classes. In Berar the district boards contain elected representatives of taluk boards, while not more than half the members of the latter are nominated.

42164-8.

Act I.,
(C.P.)
of 1883,
sec. 6.

Ibid.,
sec. 5.

Berar
Rural
Board's
Law,
secs. 5-6.

7398-9,
26287,
39898 909,
12168

Rural boards
should have a
preponderance
of elected non-
official members.

789. There is evidence that the existing methods of election often fail to excite public interest or produce good men. On the other hand the non-official witnesses, except in Upper India, are generally in favour of giving further effect to the elective principle.

The Resolution of Lord Ripon's Government in 1882, laid down that there should be a large preponderance of non-official members on the rural boards, and that is our view also. We consider that the nominated element in a sub-district board should not exceed the strength sufficient

5459,
5570,
18279,
19207-8,
20118,
25979,
29852,
29926,
33489,
36192.

to secure the due representation of minorities and of official experience, and that the district board also should contain an elective majority. In other words, the proportion of official and nominated members should be substantially diminished.

As regards the methods of election, we are in entire accord with the Resolution of 1882, as to the impossibility of laying down any general system and the desirability of trying different schemes in different localities, including methods of proportional representation, and election by castes, occupations, etc. Having regard to the very different circumstances of different areas, we think it essential that the system adopted in each should be such as to provide for the due representation of different communities, creeds, and interests. It has always been recognized that it is the duty of the British administration to protect the interests of the various communities in India, and to secure impartial treatment to all. Moreover, in the cognate matter of the selection of members for Legislative Councils, the discussions which resulted in the passing of the Indian Councils Act of 1892 embodied the emphatic testimony, not merely of distinguished Anglo-Indian officials, but of British statesmen, as to the necessity for securing special representation of Muhammadan and other minorities, and as to the danger of allowing undue predominance to any one class.*

55 & 56
Viet.,
cap. 14.

7075,
8154-63,
14432,
23058,
23477,
26287,
29926,
34040,
38975,
40264,
40284,
40612.

The want of success of the existing system seems to us to be mainly due to two reasons: first, that the boards, and especially the sub-district boards, have hitherto not possessed real powers and responsibilities, owing to want of funds and excessive control; secondly, that the methods of election adopted have not, generally speaking, provided for the due representation of minorities, or met the apparently genuine reluctance of large landowners, and other persons of high social position, to submit themselves to the vote of an ordinary territorial constituency.† The institution of village *panchayats* will furnish an electorate which should certainly not be overlooked by the Local Governments in dealing with the methods by which a more effectual elective representation on the sub-district boards can be procured.

In the case of the district boards there will be little difficulty on this score, as the elected members can be chosen by the sub-district boards from among their non-official members.

Res.
of 18th
May, 1882,
para. 12.

cf. Act I.,
Bombay,
of 1884,
sec. 14.

790. The period for which members of rural boards should hold office was left by Lord Ripon's Government, Term of office.

Des. No. 21.
of 1st Oct.,
1908,
paras. 18-9.

* A brief summary of the discussions in respect to this matter is given in the recent Government of India despatch on the reform of Legislative Councils, etc.

† Mr. Dutt thinks, that the want of success of the present system of self-government is largely due to the executive power being centralized in the Collector-president, and not to any defects in the system of election. Separate election by castes and creeds is not known elsewhere in the British Empire, and would introduce a new element of discord and disunion if introduced in India. The British Government, while wisely exercising its power of nomination and appointment to help minorities and backward classes, has generally taught the people of India to ignore distinctions of caste and creed in civic life. A different policy, accentuating existing social and religious distinctions by attaching to them distinct political rights, is likely to breed dissensions and troubles in a country like India.

for the various Local Governments to determine. The usual term at present appears to be three years, and this would seem to be a generally suitable period.

The Collector is generally president of the district board.

791. In Madras the Collector is *ex officio* president of the district board, a section of the local Act which permits the election of a president not having been utilized. In Bombay, the Collector is always appointed president by Government, though here, too, the law permits of election. In the two Bengals the position is the same. In the United Provinces the members elect, but always choose the Collector. In the Punjab the Collector (Deputy Commissioner) is *ex officio* president in 12 districts, and is always appointed to the position by Government in the others. He is similarly appointed in the Frontier Province. In the Central Provinces, proper the president is elected, and is usually a non-official. In Berar the law provides for the election of a president, but the Deputy Commissioner, if a member of the Board (as in practice he always is), is *ex officio* president.

Act V.,
Madras,
of 1881,
sec. 9.

Act I.,
Bombay,
of 1884,
sec. 27.

Act III.
U.P., of
1906,
sec. 13.
28261.

Berar Rural
Bds. Law,
1885,
sec. 16.
26703-4.

Vol. II.,
App.
p. 331.

Act III.,
Bengal,
of 1885,
sec. 22.
42176-7.
38191.

24834.

Position in regard to vice-presidents.

792. The district boards also possess, as a rule, vice-presidents or vice-chairmen, who represent the president if he is absent from meetings, or exercise executive functions subject to his control.

In Madras vice-presidents are, in practice, nominated, and are usually Government officials, such as treasury deputy collectors, though non-officials are occasionally appointed. In other Provinces the boards generally elect to these posts. In the Bengals the vice-presidents seem to be largely non-officials; in the United Provinces they are generally members of the Collector's staff.

3919-20.

Act I.,
Bombay,
of 1884,
sec. 27.

15263,
19967.
31559.

Vol. II.,
App.
p. 331.

Act III.,
Bengal,
of 1885,
sec. 25.

Act V.
Madras, of
1884,
sec. 20.
Act III.,
U.P., of
1906,
sec. 14.
20209,
32633-4,
36029.

And as regards the presidency of sub-district boards.

793. The Sub-divisional officers preside over the sub-district boards in Madras, Bombay and Assam. In Bengal and Eastern Bengal these boards elect their president, but the choice usually falls on the Sub-divisional officer.* In the Central Provinces the tahsildar appears usually to preside.

26059.

Evidence for and against the Collector's presidency of the district board.

794. With few exceptions, official† opinion is unanimous in favour of retaining the Collector as president of the district board. The preponderance of non-official opinion—especially in Madras, the two Bengals, and the Central Provinces—is in favour of an elected non-official president.‡ Some of the non-official witnesses, however, desired to retain the Collector as president§; others again, recognized that competent non-official chairmen could not easily be found in many districts, and that the displacement of the Collector must be gradual.||

17782-4,
19763,
22804-6,
27208,
29714.

In present circumstances, the Collector should remain president.

795. Lord Ripon's Government desired that district officers should usually not take part in the work of rural boards, which should, as a rule, elect non-official presidents. But though a quarter of a century has passed since that pronouncement, this position, as regards district boards,

Res. of
18th May,
1882,
paras.
18-19.

* In the head-quarters sub-division, which is in the direct charge of the Collector, a non-official president is not infrequently elected.

† 4165, 17209-11, 19502, 19845, 20726-8, 24756, 26467, 27887-9, 28086-9, 30138, 30658, 30748-52, 33409, 45410.

‡ 5570, 9632, 15263, 15972, 18075, 18279, 18291-4, 18398, 20118, 20170-3, 25694, 26134, 29262, 29277-85, 29852, 30010, 40061, 40130.

§ 8444, 15248-9, 15852-4, 17850, 29123, 29207, 31484, 31502, 31813-6, 33489, 33587-8, 36192, 40461.

|| 15479, 15645, 15724-30, 15744-5, 17908, 29945-6, 30694-5, 33924, 38648-9.

has only been reached in the Central Provinces. We are of opinion that, in present circumstances, the Collector should remain president of the district board. To remove him from this post would be to dissociate him from the general interests of the district in such matters as roads, education, sanitation, drainage and water supply, and to convert him into a mere tax-gatherer and repressor of crime. Such a change would, we think, be very undesirable, and would have the effect of divorcing the Collector from healthy contact with instructed non-official opinion. Again, with the relaxation we propose in the outside control to be exercised over the district boards, it is very desirable to have at their head men of official administrative experience. This is specially important in view of the fact that a very material portion of the district board's duties will consist in the allotment of funds to sub-district boards, a function which requires general knowledge of the district, and constant travelling therein, and that hardly any non-official member would possess this knowledge in regard to so wide an area. In our opinion, the desirability of the Collector's presidential nomination to the post. If he were to submit himself to election by the Board, and were returned as a matter of course, as now in the United Provinces, it would be said that the Board were not free agents, while his defeat by a rival candidate would impair his authority in the district.*

15781-3,
25716.

796. But though the Collector's opinion in regard to the important matters with which we propose that the district board shall deal ought properly to carry great weight, the final decision will be that of the collective board, which will contain an elected non-official majority representing the *élite* of the sub-district boards. We do not believe, as some witnesses suggest, that the presence of the Collector on a district board need prevent the free ventilation of their opinions by the non-official members. From the evidence we have received it would appear that Collectors have, in some instances, been in the habit of ruling rather than guiding district boards, and in so far as this attitude exists, we consider it unfortunate. But it is equally unfortunate that the Collector should be looked upon, as is too often the case at present, in the light of an outside authority, instead of as a necessary complement to the non-official element on the board. At the same time the Collector-president should not arbitrarily override the opinions of others, but should be a sympathetic chairman, and should bear in mind that not the least important of his functions is to assist in the political education of the members. Such relations often exist now, and there should be no difficulty in making them universal hereafter.

5570,
15429,
15758,
20142,
26264-6,

29044,
29115-20,
29651,
36528.

Method in which his presidential functions should be exercised.

5570,
19197-8,
20210-2,
24284-6,
32692-4,
33671,
34140.

797. The evidence for and against the presidency of the sub-district boards being in official hands was more meagre, but on much the same lines as in regard to the district boards. Here, too, for reasons similar to those given above, it seems to us that the president should

The president of a sub-district board should usually be the Sub-divisional officer or tahsildar.

* Mr. Dutt holds that the presidents of district and sub-district boards should be elected, and that official control should be exercised from outside as contemplated in the Government of India Resolution of the 18th May, 1882. He would, however, permit rural boards to elect a Collector or Sub-divisional officer as their president if they so desired. He thinks that there is, and can be, no self-government if the people are not trusted to manage local matters without official control inside the board.

usually be the Sub-divisional officer or the tahsildar. We would not, however, allow the same officer to be president of more than one sub-district board. 32653-4, 32809-10

Vice-presidents should be elected non-officials.

Rural boards should, however, when the president is a nominated official, have an elected non-official as vice-president.

The Commissioner should appoint nominated members of rural boards, gazette elected members, etc.

798. The District Boards Acts bestow on Local Governments the power to remove a member of a rural board if he is habitually absent from meetings, or if he becomes incapable of serving, or is dangerous to the public peace, or has been convicted of some grave criminal offence. Apart from these special provisions, the appointment of members, and the acceptance of their resignations, rest with the Provincial Government or have been delegated to one of its local representatives. In Madras such delegation has been allowed to district board presidents in respect of the acceptance of resignations, and the re-appointment, of members of sub-district boards. In Bombay, Bengal, and the United Provinces, the appointment of nominated rural-board members, and the gazetting of elected members, now rest with the Commissioners*; but the appointment of a nominated, or the approval of an elected, vice-president, remains generally with the Local Government.†

cf. Act V., Madras, of 1884, sec. 24.

Act III. Bengal, of 1885, sec. 18.

Act III. of 1906, U.P., sec. 10. 8595.

cf. Act V., Madras, of 1884, sec. 23.

Act III., Bengal, of 1885, secs. 7 & 17.

Act XX. (Punjab) of 1883, secs. 11 & 13.

We think that the appointment of nominated members of all rural boards, and the gazetting of elected members, should rest with the Commissioner. He should likewise be competent to accept the resignation of members, and to remove a member in cases where the law allows this to be done; and he should appoint the presidents of sub-district boards and gazette all elected vice-presidents.‡

Disputes as to the public election of members of sub-district boards should be decided in the civil courts. Disputes as to election, by boards themselves, of vice-chairmen or of district board members should be settled by the Commissioner.

Rural boards should be able to delegate administrative functions to committees, which may include outside persons.

799. The District Boards Acts§ usually enable the boards to appoint committees for various subjects, but the Madras Act does not cover finance or public works. In practice there are no standing committees in Madras, Bombay, or the Punjab; but in the United Provinces and the two Bengals such committees seem to be made use of to a considerable extent. In the Bengals local dispensary committees may consist partly of boards' members and partly of other persons.

Act V., Madras, of 1884, sec. 34 (v.)

17274-6, 7578.
19847-53, 33355.
30663. 39733.

16051, 23876-8.

We consider that rural boards should have full power to delegate any of their administrative functions to committees, which may sometimes usefully include outside persons as well as members of the boards themselves.

Language of proceedings.

800. The proceedings of the sub-district boards should be conducted in the vernacular so as to ensure that the members understand what is proposed to them. The language to be employed in the proceedings of district boards, whose members will generally be more conversant

8607-10, 20385-6, 36516-20, 36526-7.

* Act I., Bombay, of 1884, sec. 24; Act III., Bengal, of 1885, sec. 17; Act III., U. P., of 1906, sec. 11 (2); and U.P. Govt. Notn. No. 1279—IX—24 of 25th July, 1906.

† *cf.* Act V., Madras, of 1884, sec. 20; Act XX. (Punjab) of 1883, sec. 19 (read with 42182-5).

‡ Mr. Dutt desires that matters relating to the appointment and gazetting of members, etc., should rest with Local Governments, as they do largely at present, or with a Local Government Board if created.

§ *cf.* Act I., Bombay, of 1884, sec. 32 (6-9); Act III., Bengal, of 1885, sec. 32 (c); Act XX. (Punjab), of 1883, sec. 26 (e).

31552-3,
32762-3.

15719,
25707,
29210-6,
29730.

with English, must depend upon local circumstances. The proceedings of all rural boards should, however, be published in the vernacular for general information ; and we commend, for consideration elsewhere, the Madras system of issuing a district gazette in which such matters figure. Due notice should be given to rural board members of the subjects to be discussed at each meeting, and this is particularly necessary in regard to the budget, which should be circulated in draft before its discussion.

801. District boards in all Provinces prepare annual administration reports, which deal also with the working of the sub-district boards where these exist. In Madras these reports are reviewed by the Local Government ; elsewhere by the Commissioner. We think that this review by the Commissioner should continue ; and that a district board, having obtained administration reports from the sub-district boards, should consolidate these into a report for the whole district, including the operations of the district board itself. The Local Government need not criticize the report of each district board, but should, as at present, make a general annual review of the work and progress of rural boards throughout the Province.

Review of the boards' administration reports.

Special outside control and inspection.

Act III.,
U. P.
of 1906,
sec. 55.

Act XX.
(Punjab)
of 1883,
sec. 51.
Act I. of
1883 (C.P.)
sec. 32.

802. The creation, suspension or abolition of rural boards, and any alteration in their constitution, must remain with the Local Government. But we do not think it necessary that reference on these matters should have to be made to the Government of India, as is now required under certain Acts in the United Provinces, the Punjab, and the Central Provinces.

Function of Governments in regard to creation, abolition of rural boards, etc.

cf. Act V.,
Madras,
of 1884,
sec. 36.
Act I.,
Bombay,
of 1884,
sec. 62.
Act. III.,
Bengal,
of 1885,
secs. 121-2.

Act I.
(C.P.) of
1883, sec.
29.
cf. Act III.
U. P., of
1906,
sec. 52.
Act XX.,
(Punjab)
of 1883,
sec. 45.
cf. Act V.,
Madras,
of 1884,
secs. 38 &
40.
Act III.,
Bengal,
of 1885,
secs. 125-6.
Act III.,
U. P., of
1906,
secs. 53-4.

803. The Local Boards Acts of all Provinces give a full right of inspection of rural board works, properties, etc., to the Collector or Commissioner, and this right should be maintained. They also give power to the Commissioner or the Collector—his action being forthwith reported to the Local Government or the Commissioner—to suspend or prohibit any act of a board which is in excess of its legal power, or is likely to lead to a serious breach of the peace, or to cause grave injury or annoyance to the public or to any class of persons. These powers should likewise continue.

Control and inspection by Commissioners and Collectors, etc.

Further, the Collector in case of emergency, and the Local Government otherwise*, may direct a board to perform any specific act or duty imposed upon it by law, and may, in default, take action at its expense. We consider that this latter power might normally rest with the Commissioner. Unless, however, the matter is really urgent, which will seldom happen, a rural board should receive due warning from the Commissioner as to its neglect of any particular service or duty, and should thus have the opportunity of taking action on its own account, or of showing that it had not been so negligent as was supposed.

The officers of special Government departments, such as those dealing with public works, education and sanitation, should have the right to inspect the work or institutions of rural boards, and to make suggestions in respect thereto.

A similar right should be accorded to district-board officials, such as a district engineer, in respect of works or institutions maintained by sub-district boards.

* The Commissioner in the two Bengals.

Rural boards' bye-laws should require the sanction of the Commissioner.

804. A suggestion was made in the direction of giving 29714. larger latitude to the rural boards in framing bye-laws ; but having regard to the fact that these are meant to supplement statutory law, and that their application may be of great importance, we think that they should always require the sanction of the Commissioner. The Local Governments may suitably prescribe general model bye-laws for the guidance of Commissioners and rural boards.

General.

The Local Government must have full discretion as to the constitution of rural boards in Burma.

805. District boards were started in Lower Burma in pursuance of Lord Ripon's Local Self-Government Resolution of 1882, but the members did not take any active interest in them and they died out after a few years. Official opinion in the Province was against their re-introduction, and there was little non-official evidence in favour of such a course.

10127-8,
10379,
10680.

10124,
10806-12,
10967-73,
12074-5,
12900,
13571-4,
13582,
14051-4.
11112-5.
13500-4.

While we look forward eventually to a system of rural boards in Burma, as elsewhere, we think that the time and method of introducing these must be left entirely to the discretion of the Local Government, and that for the present it is better to lay a sound foundation by strengthening village autonomy.

And in regard to the creation of district boards in Assam.

806. Some non-official witnesses suggested the establishment of district boards in Assam. This question, we were informed, was discussed a few years ago, and it was decided to leave the sub-district boards as they were.

20220-3,
20245,
20273-5,
23952,
23991-4,
24032.
24199-204,
24271-81.

District boards of the character we have suggested might be advisable in Assam also, as supplying a unifying and co-ordinating factor in local self-government for the district as a whole, but here again we would leave the matter to the discretion of the Local Government.

General criticisms of existing organization.

807. We have set forth above our proposals for making local self-government in rural areas more of a reality than it is to-day. Critics of the present system have dwelt on the failure to develop the principle of election, and on the appointment of official presidents. The boards, it has been urged, have practically become a department of the Government administration ; their work is done by the official element within the boards themselves, or by Government departments at the boards' expense ; their proceedings are subject to excessive outside control ; and in present circumstances they can never become, as Lord Ripon intended them to be, effective instruments of local self-government.

While we do not go so far in suggestions for change as many who hold these views, we recognize that their assertions contain a large element of truth. At the same time those who expected a complete revolution in existing methods in consequence of Lord Ripon's pronouncement were inevitably doomed to disappointment. The political education of any people must necessarily be slow, and local self-government of the British type could not at once take root in Indian soil. The Resolution of May 1882 itself laid stress on the impossibility of attempting to prescribe hard and fast rules of general application, and the actual organization subsequently developed in the various Provinces, with the assent of the Government of India, seems to us to show that the policy of 1882 could not be applied *per saltum*. We recognize, however, that much has

already been done to carry out the objects which Lord Ripon had in view, and the added experience of a quarter of a century now renders it possible, we think, to attempt a further practical development of local self-government.

808. We consider it undesirable to dissociate the Collector and his Assistants from the work of rural boards, but we have propounded a scheme under which these bodies will have larger resources, more clearly defined functions, much larger powers within these, and consequently a more real responsibility for the success or failure of their administration. We insist on the predominance of an elected non-official element, but recognize that the methods of selection must be adjusted to the varying circumstances of different areas. While our proposals in respect to sub-district boards provide bodies whose jurisdictional area will be sufficiently small to enlist adequate knowledge of local matters and local interests, we reserve to the district boards the wider functions which more properly appertain to the district as a larger entity. Finally, the proposals we have made in regard to village *panchayats* provide for an effective commencement of local self-government in the villages themselves.

Principal steps we propose to remedy existing defects.

CHAPTER XX.

MUNICIPALITIES.

Act XXVI.
of 1850.
Imperial
Gazetteer,
Vol. IV.,
p. 286.
Ibid.,
pp. 286-7.

809. The origin and development of municipalities in India is entirely due to British rule. They practically commenced, outside the Presidency towns of Calcutta, Madras and Bombay, which we shall treat of in a separate section, with an Act of 1850, which provided for the constitution of town committees, and the levy by them of certain indirect taxation.

Beginnings of municipal Government outside the Presidency towns.

Between 1864 and 1868 regular municipalities were formed in all Provinces, and, except in Bombay where the Act of 1850 was adhered to, special Acts were framed to regulate their administration. The municipal committees thus constituted were brought into being mainly to promote better sanitation in the towns; and, except in the Punjab and the Central Provinces, were entirely nominated, though the Provincial laws in some cases allowed of election.

Ibid.,
p. 287.

810. Lord Mayo's scheme of financial decentralization was intended to have as its corollary an extension of local self-government, and between 1871 and 1874 Municipal Acts were passed in the various Provinces extending the elective principle, and greatly widening the sphere of municipal activity.

Development between 1871 and 1874.

Ibid.,
pp. 287-8.

Lord Ripon's Local Self-Government Resolution of the 18th May 1882, referred to in the preceding chapter, dealt with municipalities also, and led to the passing of fresh Municipal Acts for the various Provinces. A wide extension was given to the elective system, and many municipal councils were permitted to elect non-official chairmen. Arrangements were also made to increase the resources and financial responsibilities of the councils. Though some of the Provincial laws passed in 1883-4 have since been amended or superseded, the changes since made have, generally speaking, been confined to matters of detail.

Further development under Lord Ripon.

Certain municipal statistics.

811. The following statement, compiled from the Provincial reports for 1906-7, shows the number of municipalities existing in the Provinces, the average population per municipality in each Province, and a classification of municipalities according to the number of their inhabitants.*

Province.	Number of municipalities.	Average population per municipality.	Number of municipalities with population.			
			Below 5,000.	Between 5,000 and 10,000.	Between 10,000 and 100,000.	Over 100,000.
Madras	60	31,947	1	2	55	2
{ Bombay proper	136	14,489	14	52	67	3
{ Sind	25	15,582	10	8	6	1
Bengal	128	18,487	10	41	75	2
{ Eastern Bengal	35	15,151	4	7	24	Nil.
{ Assam	15	6,421	5	7	3	Nil.
United Provinces	89	35,003	Nil.	11	72	6
Punjab	138	15,143	35	59	41	3
Burma	43	16,021	3	22	17	1
{ Central Provinces proper	45	14,886	7	19	18	1
{ Berar	13	16,370	1	2	10	Nil.
North West Frontier Province	10	16,469	1	6	3	Nil.

The relatively high average of population in Madras and the United Provinces will be noted. This arises from the fact that in the former Province semi-urban areas are local fund unions, and in the latter "notified areas," a term which we shall explain presently; whereas in some Provinces, and especially in the Punjab, many petty places have been made into municipalities. *Vide paras. 698, and 813.*

Large difference between places coming under the general municipal category.

812. As will be seen from the foregoing statement, the number of municipalities with a population of less than 10,000 is large in Bombay, Bengal, Assam, the Punjab, Burma and the Central Provinces; while in the Punjab no less than 35 municipalities have less than 5,000 inhabitants. At the other end of the scale are large cities with a population exceeding or approaching 200,000, such as Lucknow, Benares, Delhi, Lahore and Cawnpore.

This great difference in importance between places included in the general municipal category cannot be overlooked. Powers which might well be granted to large towns cannot be extended to municipalities which are mere collections of villages, and certain witnesses in Bengal and Eastern Bengal thought that some of the smaller municipalities there might be converted into 'unions,' though others considered that this would be an unpopular step. *15247, 18232-4, 22930-1, 24643-4, 45748.*

Notified areas.

813. In the United Provinces there are a number of "notified areas," *i.e.*, towns which are not fit for full municipal institutions, to which only portions of the Municipal Acts are applied, and whose affairs are administered by nominated committees. There are similar "notified areas" in Bombay, the Punjab and Burma. *27987-9, 31771-5.*

Act III. 13080-1,
Bombay, 13088,
of 1901, 39864-70,
sec. 187.

814. We have recommended in a preceding chapter that such of the existing local fund unions as are of a rural

* The Presidency municipalities have been excluded from this statement, as also the city of Rangoon, which we desire to place in the same category. We likewise omit Baluchistan which contains only one municipality (Quetta). *37516.*

character should be merged in the larger scheme of village *panchayat* administration which we desire to see introduced. Unions which are of a semi-urban character might be treated in the same way as the existing "notified areas," that is to say, such areas should be administered as embryonic municipalities, subject to such portions of the Provincial Municipal Acts as the Local Government may in each case see fit to extend to them, through the agency of local committees which might be styled "town *panchayats*." The constitution and powers of these town *panchayats* must be determined by the Provincial Governments according to local circumstances, but they will in all cases be of lower standing than the regular municipal councils.

Notified areas, and local fund unions of a semi-urban character, should be administered as embryonic municipalities, under town *panchayats*.

815. We think that a number of the petty municipalities now existing, which will not be fit to exercise the large powers we are about to suggest for municipalities in general, should be placed in the town *panchayat* category. The recommendations which follow apply to the remaining municipalities generally; but we recognize that in the case of towns with a population of 100,000 or upwards, which we style "cities," the form of municipal government may require to be somewhat different, so as to provide for full time executive officers. Municipal bye-laws again will here cover a larger scope, and in some matters such outside control as is necessary may be expediently exercised by the Provincial Government itself instead of by a Commissioner or a Collector.

Future treatment of petty municipalities.

Functions.

Imperial
Gazetteer,
Vol. IV.,
p. 290.

816. The principal normal functions of municipalities now are :—

Principal normal functions of municipalities.

(i.) The construction, upkeep and lighting of streets and roads, and the provision and maintenance of public and municipal buildings.

(ii.) The preservation of the public health—principally with reference to provision of medical relief, vaccination, sanitation, drainage and water supply, and measures against epidemics.

(iii.) Education.

They are also responsible for famine relief.

817. The evidence* was generally against the extension of municipal functions, it being held that their existing duties were more than most municipalities had the means of discharging efficiently. In this opinion we concur, and we disapprove of suggestions made to the effect that municipalities should—

We reject certain proposals for the expansion of these.

31587.

(a.) Be given the control over town police.†

(b.) Be concerned with the administration of income tax.

F. D. Res.
No. 5086E,
of 15 Aug.,
1907.

(c.) Be in any way responsible for executive excise administration.‡ They may, however, be suitably consulted in regard to the number and sites of liquor shops, as laid down by the Government of India in reviewing the Excise Committee's Report.

Vol. VIII.
App. II.,
p. 237.

We would, however, as suggested by the Bombay Government, allow municipalities power to levy special

But municipalities may be given power to levy special rates for tramways.

* 7224, 9796, 9928-34, 17696, 17725-6, 18124-5, 19834, 20312, 21743; Vol. V., App. II., p. 205; 26016, 26220, 28231, 29653-4, 29852; Vol. VII., App. III., p. 170; 33315, 33489, 37065, 39251, 39832, 40084.

† 9676-9, 20269, 30010.

‡ 9592, 29655, 30010, 33745, 36192.

rates for the construction or promotion of tramways ; but the levy of such a rate should be subject to the special conditions we have proposed in regard to the levy of a special railway cess by district boards.* Para. 765.

Where a municipality has to pay for a service it should control it.

818. In regard to the existing functions of municipalities, our proposals are, as in the case of rural boards, based on the cardinal principle that if a municipality has to pay for a service it should control it, and that where it is expedient that the control should be largely in the hands of Government the service should be made a Provincial one.

Abrogation of financial restrictions in respect to works executed from current revenues.

819. *Works*.—Like rural boards, municipal councils should be at full liberty to obtain the advice of a Government engineer in regard to the inspection of works, or in respect of estimates for construction or upkeep ; but the existing restrictions which require outside sanction for works estimated to cost more than a certain amount should be done away with. In the Central Provinces, for example, any work which is likely to cost more than Rs. 500 now requires the approval of a Government officer. The Government should, of course, still scrutinize and sanction estimates of projects to be carried out from loan funds. Para. 749.

16289,
26732,
27276-7,
31834,
41115.

Educational functions of municipalities.

820. *Education*.—Municipalities are concerned mainly with primary education ; but in most Provinces they likewise deal with middle schools and, in Madras and Northern India, to some extent with high schools also.†

We consider that the obligatory functions of municipalities should, as suggested by several witnesses, be confined to primary instruction. Secondary education should be in the hands of Government ; but if a municipality is, after the due discharge of its normal duties, able and willing to devote money to middle vernacular schools, it might be permitted to do so.

2114,
12534,
16588,
16595-6,
16734,
19632-3,
23085,
30377,
34581,
34664-7,
36990-1,
41545,
43603,
43623-6.

Actual municipal control over expenditure.

821. The educational expenditure for which municipalities are responsible is, in Bombay, mainly incurred on municipal schools, and in Bengal and Burma in grants to aided institutions. As in the case of rural boards, other Provinces occupy an intermediate position in this respect, Madras inclining to the aid system, and Northern India to the Bombay method. The municipalities seem, as a rule, to supervise schools themselves ; in some cases, too, they entertain a special local inspecting agency. The main exception is the United Provinces, where the tendency is for municipalities to place their establishments in the hands of the district board staff. We consider this arrangement indefensible, since municipalities, dealing as they do with comparatively small areas, should be able to supervise schools far better than the rural boards.

Imperial
Gazetteer,
Vol. IV.,
p. 418.

34581,
36991.

29870,
30416,
33684-6,
37016.

30377,
30409.

43624.

Our recommendations as to giving larger freedom to rural boards in this respect apply with greater force to municipalities.

822. Our recommendation that rural boards should have the management of their educational institutions, applies with still greater force to municipalities ; and they too, should be relieved from the hard and fast restrictions of the Provincial Educational Codes and departmental rules. The present restrictions are calculated to weaken

Paras.
753-4.
2125,
2268,
9673,
12551,
16377-8,
16627,
19632-3,
41545.

* Sir F. Lely and Mr. Dutt consider it undesirable to allow municipalities to raise special taxes for such a purpose.

† We were, however, informed by the Local and Municipal Secretary to Government in Madras, that municipalities and other local boards there had no longer to give grants-in-aid for secondary education.

7426.

the responsibility of municipalities for educational work, and the evidence in Madras, and the two Bengals goes to show that in these Provinces the municipal control over education has hitherto been more apparent than real. Municipal schools, like those in rural areas, should, however, be subjected to periodical outside inspection by a Government staff.

2144,
2276,
16750-1,

702-3,
16373-4,
27373,
33475,
41430.

19632,
23962-3,
34621,
36990-4,
41563.

20178-80,
24464,
29473,
41430.

Para. 758.

Ibid.

33827-8,
36273-4,
38515-6,
41444.

16373,
23832,
38513-4,
41490-5.

Para. 759.

H. D. Cir.
Letter, of
4th Dec.,
1907, No.
1995-2004.

823. *Medical work and vaccination.*—As a rule, municipalities are theoretically responsible for the public medical institutions within their jurisdiction, receiving contributions from rural boards on account of patients coming from outside municipal limits. But in the United Provinces and Assam, and in some cases in Eastern Bengal and the Punjab, the actual position seems to be that the municipalities merely contribute to these institutions, which are maintained by the district boards, or (in Assam) by Government.

We have proposed in the last chapter that the Government should take over the administration of the main hospital at the headquarters of each district, and as these towns are usually municipalities, the municipal councils there will hereafter only have outlying dispensaries to deal with, while most other municipalities will only have minor hospitals or dispensaries. Such institutions should, we consider, be under the direct management of the municipality. As in the case of rural boards, the council should be able to recruit its own hospital staff, subject to the possession of general qualifications to be laid down by Government, but with liberty to borrow Government officers in case it cannot otherwise obtain competent men.* Municipalities in Bombay already engage their own staff; otherwise municipal medical institutions are now staffed, as a rule, by Provincial officers whose services are temporarily lent to the municipality.

The Civil Surgeon of the district should, however, continue to make periodical inspections of municipal medical institutions.

824. In regard to vaccination, the position should be the same as that we have proposed in the case of rural boards, *viz.*, that municipalities should maintain the subordinate staff, but that its work should be inspected by Government officers.

825. *Sanitation.*—Municipal expenditure on sanitation has two main aspects—first, the maintenance of the town in a state of cleanliness: secondly, the construction and upkeep of drainage and water supply systems. Large cities require special engineers for the latter purpose. The normal sanitary establishments consist mainly of scavengers and inspectors. Madras is the only Province in which a regular system of trained and specially qualified inspectors has, as yet, been established.

826. Since we were appointed, the Government of India have addressed the Local Governments on the subject of sanitation in towns. They considered that, as recommended by the Plague Commission of 1900, every city should have at least one separate health officer with European training, whereas hitherto the duties of health officer have fallen to the Civil Surgeon. Towns with a

Future position
in regard to
medical work.

And vaccination.

Sanitary work.

Recent sugges-
tions of the
Government of
India for sanita-
tion staffs in
towns.

* 9592, 16870, 18389, 24465-6, 31062.

population between 20,000 and 100,000 were also to have health officers; but these might be officers of the assistant surgeon class who had taken a special course in public health at an Indian medical college. The Government of India also considered it desirable that municipalities should possess trained sanitary inspectors. It was suggested that the health officers and the sanitary inspectors might be formed into a Provincial service, and lent to municipalities. An alternative scheme was to have separate municipal services, subject to prescription by Government of:—

(a.) The minimum number of sanitary appointments required.

(b.) The minimum salary of such posts.

(c.) The professional qualifications to be required from incumbents.

Remarks thereon.

827. Following our recommendations in the case of rural boards, we hold that such a service should be municipal and not Provincial. As regards the restrictions specified above, (a.) and (c.) are matters which the Provincial Governments may legitimately lay down, and they should also have power to require municipalities, when necessary, to appoint not merely sanitary inspectors, but special health officers, and to lay down their qualifications. The suggested minimum salary restriction will be covered by our recommendations under the head of establishments.

Para. 760.

Para. 847.

Assistance to municipalities in the preparation of sanitary schemes.

828. When a large sanitary work has to be undertaken, the estimates are usually prepared or scrutinized by the Government Sanitary Engineer and Sanitary Commissioner and referred to the Provincial Sanitary Board. This is a sound method of helping municipalities, and at the same time ensuring that, in the event of Government contributing towards the work, it shall be undertaken on right lines.

523-48,
10874-82,
14859-67,
27319-23,
29871-8,
34851-68,
41832-5.

Financial restrictions in regard to sanitary works should be abrogated.

829. Municipalities have, in most Provinces, to obtain sanction from the Local Government, or from a local representative of Government such as a Commissioner, in the case of sanitary works of any appreciable importance. As in the case of rural boards, we recommend the removal of these restrictions, it being understood that municipalities shall have full right to the advice of Government experts for this as for other services. In the case of large special works such as those connected with drainage or water supply, municipalities will, as at present, usually have to borrow or seek grants-in-aid from Government; and this will afford the necessary control in respect to proposals and estimates for such projects, which will have to be scrutinized by the Government before it sanctions a loan or grant.

1800,
27737-43,
41836-7.
Para. 761.
Cf. C. S. R.
Art. 71.

29871-7,
41869.

Future functions of Sanitary Boards in respect to municipalities.

830. The Sanitary Boards which now exist in the various Provinces are mainly concerned with sanitary projects in municipalities. Under our proposals they will no longer have to pass estimates for ordinary works; but they may still be a valuable agency in regard to the scrutiny of projects for which loans or grants are required, or in respect to other schemes which a municipality may desire to refer to them.

Para. 368.

Municipalities should be relieved from financial responsibility in connexion with famine.

831. As in the case of rural boards, we would relieve municipalities from financial responsibilities for famine relief, but a municipal council, or some members of it, may

Para. 763.

Cf. Act I., U.P., of 1900, sec. 53 (2) (f). Act III., Bombay, of 1901, sec. 54 (2) (b). often be employed with advantage as local agents of Government for the carrying out of relief measures.

832. Having regard to the connexion of plague with general sanitation, and to the greater ease of dealing with a comparatively small area, we do not think that they should be relieved from plague charges*. In the event of a severe visitation, however, the Government should contribute substantially towards the preventive measures involved. We understand that this is already done to a large extent.

Plague expenditure to be a municipal charge, with Government contribution in the event of a severe visitation.

Cf. Act XX. (Punjab) of 1891, sec. 138. 25890, 39429. 42006.

833. Municipalities should be relieved of any charges they may now have to incur in respect of police, veterinary work and destruction of dangerous animals. They should also be relieved from contributions for services of a Provincial character, or for statistical and other establishments maintained in Government offices.

Other charges of which municipalities should be relieved.

The present position in these respects is most unsatisfactory in the Punjab, where municipalities, like rural boards, have had to contribute to police and other Government services.

Para. 778. 40752-8, 40817-24, 42006. 30377.

834. In the Punjab, municipalities have, like rural boards, been subjected to orders laying down specific percentages of their income which must be applied to particular services; and in the United Provinces municipal councils have to devote a certain proportion of their revenues to education. We consider that all orders of this kind should be abrogated, and that municipalities should have full discretion as to the application of their revenues to the services which they have to render to the public. They must be judged by general results, and our proposals provide for outside intervention when some particular service has been gravely neglected.

Municipalities should not have to devote specific percentages of their income to particular services.

Vide para. 860.

Resources and financial control.

Imperial Gazetteer, Vol. IV., pp. 291-3

835. The principal sources of municipal revenue are :—

Principal sources of municipal revenue.

(i.) Octroi (principally in Northern India, Bombay and the Central Provinces).

(ii.) Taxes on houses and lands (in Madras, Bombay, the two Bengals, Burma and the Central Provinces).

(iii.) A tax on professions and trades (in Madras and the United Provinces).

(iv.) Road tolls (in Madras, Bombay and Assam).

(v.) Taxes on carts and vehicles.

(vi.) Rates and fees for services rendered in the shape of conservancy, water supply, markets, schools, etc.

224, 14936-42, 22691-6, 30759-60, 45826.

836. The Government has made no regular subvention to municipal revenues corresponding to the 25 per cent. grant on the land cess in the case of rural boards; but in Assam the municipalities seem to get some general recurring grants, while in the Central Provinces and Bombay they get regular contributions in respect of education, hospitals, and veterinary work where they undertake this. Generally, however, when a municipality undertakes a large drainage or water supply scheme which it cannot meet from its current resources and for which it has to borrow, the Local Government takes a share in the capital outlay.

Government contributions.

23094-6, 24255-64. 25888-90, 32728. 7338, 10781, 18305, 22087, 45268-9

The Government of India have also, on occasion, made special grants to Local Governments for the benefit of municipal funds. During the ten years ending with

* *cf.* Act III., Bombay, of 1901, sec. 54 (2) (a); Punjab Government, Notn. 1095 S.P. of 11th Sept., 1901.

1907, 158 lakhs were thus given, mainly to assist in measures for combating plague and famine. A portion of the special grants made by the Government of India to Local Governments for the promotion of education has likewise been passed on in most Provinces to municipalities, and a large part of the recurring grant of 30 lakhs for sanitation distributed among the Provinces in 1908-9, will, no doubt, be similarly dealt with.

But taking the Provinces as a whole, Government grants to municipalities in the year 1906-7 exceeded 5 per cent. of the total municipal receipts only in Bombay, the United Provinces, Eastern Bengal and Assam, and Burma.

Unnecessary for Government to make universal supplementary grants to municipal revenues.

Character of assistance proposed.

Undesirable to endow municipalities with unoccupied Government land.

837. It has been suggested by some witnesses that the Government should make regular grants-in-aid to municipal funds. In view, however, of the fact that municipalities are more advanced and more wealthy than rural areas, and that their size permits the citizens to form a general idea of the main results of municipal administration, we do not consider it necessary to restrict municipal taxation in the way we have proposed in regard to the rural boards' land cess, and consequently we do not recommend that the Government should make any universal supplementary grants towards municipal revenues. The existing assistance given for large projects should, however, continue, and, where necessary be extended; while, in the case of the poorer municipalities, some subvention towards normal services will probably be required. As in the case of the rural boards, this should take the form of a lump grant, or of a percentage contribution towards a specific service such as education, and should be fixed by a *quasi*-permanent settlement.

The suggestion that we have made in Chapter XII. as to Commissioners and Collectors being placed in a position to make discretionary grants for small works of public improvement will also enable some aid to be given in this way to minor municipalities, and our proposals in the present chapter will afford relief to all municipal bodies by freeing them from certain services for which they have now to pay or contribute.

838. Some witnesses have also suggested, as a convenient method of endowing municipalities with larger resources, that they should be granted unoccupied Government land within municipal limits. Grants of this character appear to have been made in some cases, but we are not in favour of any general extension of the system. A number of the existing municipalities include semi-rural areas, which may contain a considerable amount of cultivable land, and where this is at the disposal of Government it ought to remain in the hands of the Revenue staff. In the larger towns, too, unoccupied sites necessarily tend to increase in value, in some cases to a very large extent. We have recognized in a preceding chapter that, in respect of such land, the powers of the Local Governments themselves should be limited, and that they should not be able to alienate it permanently, or to grant it on lease save under certain restrictions. It would be most inadvisable, we think, to give powers over land of this description to municipal councils, in view of the risks of mismanagement, and of the tendency of councils to reduce present burdens* by sales, or long leases, of land which might

7336-7.

Financial Statement, 1908-9, para. 65.

9898, 19221-4, 22691-7, 33681-9.

45268-9.

Para. 774.

Para. 773 (iv).

Para. 508.

30027-30, 33745, 33798-804, 45828-30.

37148-9, 37860-2, 45270.

Para. 273.

* Cf. our remarks in para. 112, *re* borrowing by local bodies.

eventually become a more valuable asset.* But, as already recommended, the Local Governments should have full discretion to place such lands at the disposal of municipalities, for public purposes, either free of charge or on favourable terms.

Paras. 273-4.

Act IV.,
Madras,
of 1884,
sec. 48.

Act. III.,
Bombay,
of 1901,
secs. 60-1.
26123,
26186,
29515,
33745,
35531.

839. Generally speaking, a municipality may not levy a tax or charge provided for in the Municipal law, or vary the rate of incidence, without the sanction of the Local Government, as in Madras, or of the Commissioner, as is usually the case in Bombay.

Powers of municipalities in respect of taxation.

We think that municipalities should have full liberty to impose or alter taxation within the limits laid down by the municipal laws ; but that where an Act does not prescribe a maximum rate, the sanction of an outside authority should be required to any increase in taxation. Such authority may ordinarily be the Commissioner, but in the case of 'cities' it should be the Local Government.†

25927-30.

Similar outside control should be required (as is now usually the case) where a municipality desires specially to exempt any person or class of persons from municipal taxation.

Imperial
Gazetteer,
Vol. IV.,
pp. 291-2.

840. The Government of India have intervened to moderate the incidence of municipal octroi duties, so as to prevent their trenching on spheres of Imperial revenue, and to require refund of duty on goods which merely pass through towns in transit. Commodities on which the State claims the full taxation, such as salt, opium, liquors and mineral oils, may not be taxed for municipal purposes. In the case of other imported articles, which usually pay a 5 per cent. customs duty, the octroi may not exceed $3\frac{1}{2}$ per cent. *ad valorem*, while for articles produced in India the maximum rate prescribed is generally about $4\frac{3}{4}$ per cent.

The Government of India and octroi duties.

29703-7,
30047-51,
33745.
Vol. VIII.,
App. II.,
p. 274.

Complaints have been made, especially in Bombay, as to this interference. We consider that the Government of India are fully entitled to lay down general instructions in regard to such matters ; but that their specific application to individual municipalities should be normally left to Local Governments. In regard to certain cases of detailed intervention cited by the Bombay Government, we recognize that the action taken by the Government of India involved hardship to the municipalities concerned ; but we must affirm the right of that Government to enforce, in the last resort, compliance with their general principles.

Paras. 112,
and 114.

841. The control of the Local Governments and of the Government of India over municipal borrowing should continue ; and we consider that any permanent alienation of municipal property, or lease of the same for a period of more than seven years, should require outside sanction, as is now the case in Bombay. Such sanction may usually be given by the Commissioner, but in the case of cities the concurrence of the Local Government should be required. Leases for smaller periods might be left to the discretion of the councils.

Control over municipal borrowing, and alienation of municipal property.

26358-9,
35531.

Cf.
Act. III.,
Bombay,
of 1901,
sec. 40 (2).

* Messrs Dutt and Hichens dissent, and would allow the grant of such lands to municipalities.

† Mr. Dutt thinks that the sanction of the Local Government, or preferably of a special Local Government Board, should be necessary to any variation in municipal taxation, in order to prevent frequent changes in rates which would be harassing to the people.

Present control
over municipal
budgets.

842. In all Provinces except Bombay, the municipal budgets require the sanction of an outside authority. In Madras this control is exercised by the Local Government itself. In the other major Provinces it has generally been delegated to Commissioners; but the Government occasionally scrutinizes the budgets of important cities, as in the United Provinces and Burma, or those of towns which have borrowed money from Government as in the United Provinces and the Punjab.* Moreover, the special orders referred to in the last chapter as to the submission of extracts from rural boards budgets to the Director of Public Instruction, and, in Madras, at any rate, also to the Provincial heads of the Medical and Sanitary departments, apply likewise to municipalities. There was evidence, especially in Madras, as to the minute control thus exercised over the municipal finances, and it is clear that the power of altering a municipal budget may be so applied as to deprive the municipal council of all real independence.

7738-9,
12200,
13654,
14858,
19728,
25110,
30755,
33763,
33785,
36060-2
37519
42190-2

Para. 782.

723-7,
1939.

Municipalities
should have a
free hand in
regard to these.

843. We consider that municipalities should have a free hand in regard to their budgets, though these should go, through the Collector, to the Commissioner for information, and that the only check required is that each municipality should maintain a minimum standing balance to be prescribed by the Local Government.

Procedure in
regard to certain
branches of
expenditure.

As soon as a municipal budget is drafted, extracts relating to the outlay proposed on particular services such as education, medical relief and sanitation, should, as in the case of the rural boards, be sent, for information, to the Provincial heads of the departments concerned; but any remarks they have to make on these should be simply for the consideration of the municipal council, and should not affect its liberty of action.

Further, as already observed, municipalities should not be subject to any orders requiring the allotment of a percentage of their revenues to any particular service.

The full powers here proposed will, no doubt, occasionally lead to mistakes and mismanagement, but we consider that municipalities can attain adequate financial responsibility only by the exercise of such powers, and by having to bear the consequences of their errors. They cannot make real progress if constantly kept in financial leading strings, nor can local self-government become a reality if local bodies are habitually protected against themselves. The Local Government will, moreover, retain some power of control from the fact that a municipality which gets into a condition of financial embarrassment will have to obtain its sanction for a loan, while a municipality which neglects duties can be made to undertake them, and one which is hopelessly inefficient can be suspended or abolished.

Extent to which
Government
control will
remain.

Vide
paras.
859-60.

Minimum balan-
ces, reappropria-
tions, &c.

844. Freedom in regard to the budget necessarily implies free power of reappropriation, which is now in most Provinces subject to detailed outside control, extending, in the Central Provinces, so far as reappropriations between minor heads. A municipal council should also be allowed, subject to the maintenance of its fixed minimum balance, to make supplementary allotments;

7514-6,
16323-4,
27274-5,
30857-62,
41110-1.

* 6662-7, 7622, 7902-5, 7924, 9605, 12967, 12996, 15263, 16810-1, 19154, 23928-30, 25860, 25875-8, 26123, 26149-61, 29857-8, 29905, 40180-3, 45409.

but any grant which trenches on the minimum balance should require the special sanction of the Commissioner, or, in cities, of the Local Government.

Paras.
175-6.

845. We have already recommended in Chapter III. that the account rules and the audit procedure governing the transactions of municipal councils should be made more simple than in the case of direct Government expenditure.

Account and
audit procedure.

Establishments.

7322,
9596.

Para. 786.

Act III.
Bombay,
of 1901,
sec. 46.

36046-7,
36240-1.

Act III.
Bengal,
of 1884,
sec. 61.

31611-7.

41118-24.

846. In respect of the creation of appointments or the alteration of their emoluments, the control over municipalities in Madras is as strict as in the case of the rural boards, while in Bombay the law requires the municipal establishments to be fixed by schedules which require outside sanction, so that the council of a city like Karachi may not entertain a peon, or alter the pay of a clerk, without reference to the Commissioner.

Present control
over municipi-
palities in the
matter of esta-
blishments.

In Bengal the creation of appointments of Rs. 200 a month and upwards requires the sanction of the Local Government, and the filling up of appointments of Rs. 100 and above requires the concurrence of the Commissioner. In Burma and the Central Provinces, and in Northern India, the municipal law does not usually contain such restrictions ; but we found, in the Punjab, that local orders of Commissioners had very much limited the freedom of municipal councils in respect to their establishments.

Para. 787.

847. As in the case of rural boards, we desire to see minute restrictions relaxed, but we think that municipal councils must remain subject to some control in the matter of their establishments.

Our proposals for
the future.

4423-33,
5960-6.

45409.

We consider that the appointment of municipal secretaries or other chief executive officers, and of engineers and health officers where these exist, should require the sanction of the Local Government in the case of cities, and of the Commissioner elsewhere ; and that the same sanction should be requisite for any alteration in the emoluments of these posts, and for the appointment or dismissal of the occupants. As regards other appointments, our proposals in regard to rural boards will apply, save that departure from schedules of salaries should, in cities, require the sanction of the Local Government.

Para. 787.

Ibid.

17956-7,
34798-803.

848. The filling up of sanctioned municipal appointments, other than the special posts referred to above, and any serious punishment inflicted on a municipal officer, should usually, as in the case of the rural boards, be sanctioned by the collective council, on the recommendation of the chairman.

Procedure in
respect to muni-
cipal servants.

In the larger cities, however, it would be desirable to follow the plan now adopted in the Presidency municipalities of Calcutta and Bombay, *i.e.*, to give some powers in respect to appointment, promotion and punishment of officers to the chairman (or separate executive officer where there is one) ; others to a standing committee of the council ; and others again to the council as a whole. Appeals should lie from the chairman to the standing committee in the first place, and from the standing committee to the full council in the second.

18383,
24011-2,
25855-8,
25957.

There should, however, be no appeal to an outside authority by a municipal servant, as appears to be now allowed in some Provinces.

Constitution and proceedings.

Municipal
councils should
ordinarily con-
tain a substantial
elective majority.

849. In the North West Frontier Province all the members of the municipal councils are nominated or *ex-officio*; in the other Provinces the councils usually contain a considerable elective element*. The Municipal Acts prescribe this in proportions varying from one-half of the council in Bombay to three-quarters in Madras and the United Provinces, but they also allow the Local Government to depart from such proportions in particular cases. Taking the actual figures for 1906-7, the number of elected members in the municipal councils is 13 per cent. in Burma, 40 per cent. in Bombay†, and 50 per cent. approximately in Madras, the two Bengals and the Punjab; while in the Central Provinces it runs up to 60, and in the United Provinces to 77, per cent.

38450,
38891.

Imperial
Gazetteer,
Vol. IV.,
p. 289.

We agree with those witnesses who desire to see the elective principle extended‡, and, as in the case of rural boards, we think that a municipal council should ordinarily contain a substantial elective majority, nominees being only in sufficient proportion to provide for the due representation of minorities and official experience. There must of course be cases in which such an elective majority cannot immediately be worked up to, and these will be for the Local Governments to determine.

5459,
18279,
18398,
20129,
24756,

8639,
13334,
16817,
18271.

33489,
36192.
Para. 789.

Method of
election.

850. As regards methods of election, we need only repeat what we have said in the case of sub-district boards, that members should be chosen in ways best suited to local conditions, as laid down in the Government of India Resolution of May, 1882. The main object should be to secure an effective representation of the various classes in each town, and the selection of fit representatives.

Para. 789.

There have been complaints§ that electorates are small, and that the elections do not excite interest or bring forward good men. A class system of representation, which exists in Rangoon and in some of the Punjab municipalities, seems to have worked fairly satisfactorily.

10768,
11154-7,
11162,
40612,

40632-5,
40660-5,
42169-75.

Provision should be made for settling disputes arising out of elections in the civil courts.

Present position
in respect to the
municipal
chairmanship.

851. Lord Ripon's Local Self Government Resolution of 18th May, 1882, contemplated that municipal councils should usually elect their own president or chairman (the term varies in different Provinces) who would generally be a non-official. But the only Provinces in which there is as yet any large proportion of elected non-official chairmen are Madras, the Central Provinces and the two Bengals.

4833,
14427-9,
22686,
23465.

In Bombay the Collector has hitherto usually been chairman of the headquarters municipality in each district, and the Sub-divisional officers of the others.¶ There were a few non-official chairmen; but in only one case (Poona) was such a chairman elected. The Bombay Government has, however, we understand, recently issued orders

32633-5,
32734-6.

33099,
35648-9.

33490,
33780.

* 9216, 10742, 10771, 15418, 20169, 23089, 25958, 33869, 39706-7.

† The Bombay Government have, however, we understand, recently ruled that two-thirds of the members should be elected.

‡ This wish was apparently not shared by witnesses in the United Provinces and Punjab.

§ 8631-41, 16393-7, 21965-8, 22688-90, 22703-6, 28678-80, 29163-6, 29626-7, 34040, 34047-50, 39709-14, 39946-58.

¶ We found that one officer in Sind was chairman of no less than five municipal councils.

39768,
39898-909,
39932-6,
40169-71,
36492-5.

40284,
40316-9,
40572-80,
40623-30,
41084.

permitting election where two-thirds of a municipal council can agree in the choice of a chairman.

In the United Provinces there is nominal freedom of election, except in the case of cities of over 100,000 inhabitants, where the Collector has hitherto held the chairmanship by virtue of his office.* But he is nearly always elected chairman in the other towns, and the Joint Magistrate at headquarters is *ex-officio* a member of every municipal council in the district. In the Punjab the Collector (Deputy Commissioner) is chairman of the headquarters municipalities; and in the majority of the outlying towns the chairmanship is also in official hands, and is usually held by the tahsildar. In Burma the Deputy Commissioner is always chairman, with another official (usually the Civil Surgeon) as vice-chairman.

29294-5,
29612,
30556,

31335,
31752-5.

39382-4,
39695.

10740-1,
10769-70.

5459,
17874,
18279,
18398,
20118,
23925-7,
29262,
29515,
29671,

31495-501,
33843,
33869,
36192,
36236,
39766,
39774-5,
40130.

Paras.
795-6.

852. There is a considerable consensus of non-official opinion, especially in Madras, Bombay and the two Bengals, in favour of dissociating the Collector and his Assistants from the chairmanship of municipal bodies whenever this is practicable, and we agree in thinking that the municipal chairman should usually be an elected non-official. The circumstances of municipalities differ from those of rural boards in that they are much less connected with the general district administration, that political education has reached a higher level, and that the jurisdictional area is much smaller and more compact. The arguments which led us to recommend official presidents for rural boards do not, therefore, apply here.

Government officers should not be allowed to stand for election, since this would in many places virtually imply their return; but in towns in which the Local Government considers that a nominated chairman is still required, the nominee should be an official. An official should not, however, be ordinarily nominated as chairman of more than one municipality.†

34782-9,
35819.

853. In some of the largest cities it might be desirable to adopt the method in force in the city of Bombay, *i.e.*, to have an elected chairman of the municipal council, who would be the presiding member and official mouthpiece of the council as a whole, but to vest the executive administration in a full-time nominated official, subject to the control of the council and of a standing committee thereof. Such an arrangement would meet the argument that an elected chairman of a large city municipality, who might often be a busy professional man, would not have the time, or the experience, to administer it satisfactorily.

The chairman should usually be an elected non-official. Where a nominated chairman is required, he should be an official.

In some of the larger cities it might be desirable to dissociate the chairman from direct executive functions.

27909-17,
28256-60,
30753-4,
39724-5,
39955.

854. The vice-chairmen of municipal councils, where these are required, should be elected non-officials.

855. The appointment of nominated members and chairmen of municipal councils, and the gazetting of elected members and chairmen, is usually carried out by the Local Government‡; but in some Provinces some or all of these functions have been delegated, by law or executive order, to Commissioners. We consider that they might ordinarily vest in the Collector, and in the Commissioner in the case of cities; and that any dispute

Vice-chairmen of municipal councils should be elected non-officials.

Proposed functions of Commissioners and Collectors in regard to the appointment of nominated members and chairmen, etc.

Act XX.
(Punjab),
of 1891,
sec. 18.
U.P., Mun.
Man.,
pp. 91-2.

12023,
21859.

28256-60.

* We were informed, however, that separate official chairmen were to be appointed for Allahabad and Cawnpore.

† Sir F. Lely dissents from this sentence.

‡ 9216-20, 18673-4; Act XVIII. Central Provinces of 1889, secs. 6 (4), 9 (3); Act III., Bombay, of 1901, secs. 10 & 20.

as to the validity of the election of a chairman or vice-chairman should be decided by the authority which would gazette the election.

The removal of a municipal councillor for incompetence or misconduct should, however, always be carried out by the Commissioner, and not by a lower authority.*

Delegation of functions to committees.

856. Save in Madras municipal councils seem to work largely through committees, and we think that these councils should, like rural boards, have full discretion to delegate their administrative functions in this way, and that they should be able to appoint persons outside the council to such committees when this may be thought desirable. 7737-9, 18301, 19629, 25886, 29615, 33748, 36195, 38892, 39741-3. Para. 799.

Language of proceedings.

857. The language in which the proceedings of the municipal council should be conducted must be determined by local circumstances, but such proceedings should always be published in the vernacular as proposed in the case of rural boards. 13393-4, 15375-6, 31545-8, 32733. Para. 800.

Municipal administration reports.

858. Municipal administration reports are now usually reviewed by the authority which passes the municipal budget. Ordinarily, we think that the review of these reports should be left to the Collector, the council submitting its report to him through the Sub-divisional officer; but if the Collector is himself the chairman, and in cities, the review should be by the Commissioner. The Local Government should, however, continue, as at present, to make an annual general review of the working of all municipalities in the Province. 31063. Cf. Vol. VII., App. III., p. 188.

Outside control.

Functions of Government in regard to creation and abolition of municipalities, etc.

859. Except in Sind, where the Commissioner occupies a special position, the sanction of the Local Government is required to the establishment, supersession or abolition of a municipality, or to anything which touches the elective principle or the right to elect a chairman.† Elsewhere, such functions should not be delegated to a lower authority than the Local Government; but we would do away with the necessity for reference to the Government of India on these matters, which is now required by certain Acts in the United Provinces, the Punjab, Burma and the Central Provinces.‡ 45860.

Control by Collectors and Commissioners.

860. The Collector should retain the power, given under existing Acts, to require the execution by a municipal council of its resolutions, or, in special cases, to suspend the operation of such resolutions pending report to higher authority.§ The Commissioner, again, should be able, as in the case of rural boards, to require a council which has neglected a particular service, and has not attended to his advice and remonstrance, to take such action as he may consider necessary. Para. 803. Cf. Act XX. (Punjab), of 1891, secs. 178-9.

Inspection.

861. Collectors, Sub-divisional officers, and officers of special Government departments should have the same right of inspection, etc., in regard to municipal works and institutions, as we have proposed in the case of rural boards. Para. 803.

* Mr. Dutt would leave these matters in the hands of the Local Governments, or of a Local Government Board if one is created, on the ground that their delegation to a Commissioner would lower the prestige and independence of members of municipal councils.

† Cf. Act III., Bengal, of 1884, secs. 8, 9, 13, 14, 15, 23. Act III., Bombay, of 1901, secs. 4, 11, 23.

‡ Act I., U.P., of 1900, sec. 186; Act III., Burma, of 1898, sec. 187; Act XX. (Punjab), of 1891, secs. 5 (2) b, 182; Act XVIII. (C.P.), of 1889, sec. 146.

§ Cf. Act III., Bengal, of 1884, sec. 62, Act III., Bombay, of 1901, sec. 174.

- Vol. III., Para. 804. 862. We had some suggestions in Burma and the United Provinces as to giving municipalities larger powers to frame bye-laws ; but, as in the case of rural boards, we consider that such bye-laws should require the sanction of outside authority, which should here be that of the Local Government in the case of cities and of the Commissioner elsewhere. The Local Government may suitably prescribe model bye-laws for the guidance of municipalities and Commissioners. **Municipal bye-laws should require the sanction of outside authority.**
- 7224, 27852, 863. The placing of minor municipalities under the district boards was a question on which we invited the opinion of witnesses. The general evidence was, however, against the suggestion, and having regard to the large powers we recommend for municipalities, we see no object in such control. Matters on which outside control is to be reserved are of such vital importance that they ought to be dealt with by a representative of the executive Government, or by the Government itself. Nor should the district board exercise control over the work of the embryonic municipalities which we propose to place under town *panchayats*. **Minor municipalities and town panchayats should not be placed under the district boards.**
- 9777, 29193,
17696, 33181,
19143, 33869,
19642, 37222,
20258, 39832,
25979, 40831,
27189,
- Presidency municipalities.*
- Imperial Gazetteer, Vol. IV., pp. 284-5. 864. The Presidency municipalities of Calcutta, Bombay and Madras are of older date than the other municipalities of British India, and the first beginnings of local self-government in these towns go back to the 17th and 18th centuries. They are now governed by special Acts, which lay down the functions of the municipal councils, or corporations as they are here styled, and prescribe the taxation they may levy and their borrowing powers. The resources and powers of these bodies are much larger than those of any district municipality. **Presidency municipalities of Calcutta, Bombay, and Madras.**
- Act III., Bengal, of 1899.
Act III., Bombay, of 1888.
Act III., Madras, of 1904.
- Imperial Gazetteer, Vol. IV., pp. 295-6. 865. These corporations contain a proportion, which amounts to one-half in Calcutta and Bombay, and is somewhat larger in Madras, of members elected by the rate-payers, while some of the other members are chosen by special bodies such as Chambers of Commerce and Trades Associations, and in Bombay, also by justices of the peace. Each corporation has a statutory standing committee (one-third of its members being nominated by Government in Calcutta and Bombay) which is the determining and sanctioning authority in respect of a number of matters. In Calcutta and Madras the municipal Chairman is appointed by Government ; in Bombay he is elected by the corporation, but the executive administration is vested in a Commissioner nominated by Government. The Chairman in Calcutta and Madras, and the Commissioner in Bombay, can, however, be removed from office by a vote of the corporation, provided such vote is carried by a majority considerably in excess of one-half the total number of members. These officers are usually experienced members of the Indian Civil Service, and the Government fixes their pay, subject, in Bombay, to maximum and minimum rates of salary prescribed by law. Calcutta has also a Deputy Chairman and a Vice-Chairman, the former appointed by Government, the latter by the corporation subject to the approval of Government ; while the Bombay Act provides for the appointment of a Deputy Commissioner by the corporation, subject to the confirmation of the Local Government. **Constitution of corporations.**
- Act III., Bengal, of 1899, secs. 25-6.
Act III., Bombay, of 1888, sec. 57.
Act III., Bombay, of 1888, sec. 57.
- Executive officials.**

The Chairman in Madras and Calcutta, and the Commissioner in Bombay, have certain executive powers of their own: in respect to other matters they must get the sanction of the standing committee, while in others again they have to get the sanction of the corporation.

7191-5, 34781-8,
7211-3, 34795,
17940-4, 34804-6,
17949-57, 34818-21.

Large powers allowed to the Calcutta and Bombay corporations.

866. The Calcutta and Bombay corporations are allowed very full discretion in the ordinary work of municipal administration. The Local Government does not pass the budgets of either body, or interfere with its liberty of regulating taxation within the provisions of the law. In Calcutta, however, Government sanction is required to the execution of works costing more than a lakh of rupees.

17963-5,
34838-9.

Act III., Bengal, of 1899, sec. 124.

Act III., Bombay, of 1888, sec. 128.

Act III., Bengal, of 1899, sec. 20. Act III., Bombay, of 1888, sec. 74 (3), *g*.

Act III., Bengal, of 1899, sec. 63 (1), (b).

As regards the municipal *personnel*, the sanction of Government is necessary, in Bombay, only in regard to the appointment of the engineer and the health officer; and in Calcutta to the appointment of these officers, and to the salary of any other *employé* who may draw more than Rs. 1,000 a month.

Relatively stringent control in Madras.

867. The control of the Local Government over the Madras municipality is far more stringent. Its budget, and any deviation therefrom, require Government sanction, as does also the levy of municipal taxes. Various sections of the Municipal Act give the Local Government control in regard to the exemption of areas from water, drainage or lighting rates, the construction of water-works, the acquisition of land for street improvements, etc.

Act III., Madras, of 1904, secs. 94-7.

Ibid, sec. 116.

Ibid, secs. 145, 148, 200, 232.

Presidency municipalities should enjoy the same powers as Bombay. Rangoon should be placed in the same category.

Complaint has been made as to these restrictions, and we consider that all the Presidency corporations should have as full powers as Bombay now possesses; and that the Rangoon municipality ought to be treated on the same lines, in view of its population, the large future which lies before it, and the strength of the commercial community there.

5052-3, 5995-8,
5283-91, 6003-24,
5342-4, 34040,
5362-6, 45409,
5406-7,

11116-28.

868. The Presidency Municipal Acts necessarily reserve to Government the power to require, or provide for the efficient discharge of any service which may be grossly neglected.

Cf. Act III., Bengal, of 1899, secs. 20-4, & 373.

A nominated executive Commissioner, side by side with an elected chairman, preferable to a nominated chairman.

869. We concur with Sir Herbert Risley in preferring the Bombay system of a nominated official Commissioner, with an elected Chairman of the corporation, to that of a nominated official Chairman which applies in Calcutta and Madras. The Bombay method, while keeping the executive power in the hands of an experienced official, provides a dignified post as a reward for, and an incentive to, public spirit and interest in municipal affairs.

45717-20.

Educational and medical expenditure.

870. The bulk of the normal expenditure of the Presidency municipalities is in respect of roads and streets, buildings, lighting, ordinary sanitation, and provision of drainage and water supply facilities. Their liabilities for education and medical charges vary in the three cities, with the extent to which the Government maintains or aids hospitals, colleges and schools in these Provincial capitals. Their precise sphere of responsibility in regard to these two subjects must be determined by local circumstances, but we hold that where it is considered expedient that hospitals and educational institutions should be controlled by Government, the municipality should not contribute thereto except as a matter of voluntary agreement.

2283-90, 5441-5,
15697-701, 16638,
17967-70, 34827-8.

General.

9907,
9943-6,
15263,
15321,
18279,
18398

22101,
22179-202,
22213-24,
22247-55,
22457,
22470-3.

871. It has been suggested that Government control over rural boards and municipalities should be exercised in each Province by a Local Government Board, which should contain a proportion of non-official members. Some witnesses who made this suggestion were, however, under the impression that they were following British precedent, and did not realize that the duties of the Local Government Board in England are discharged by a single Minister.

Unnecessary to constitute special Local Government Boards in the various Provinces, or Secretaries dealing with local and municipal affairs only.

The affairs of local boards are at present dealt with in special branches of the Provincial Government Secretariats, although the Secretaries in charge of these are also concerned with other subjects. Our proposals will very much reduce the outside control now exercised over the proceedings of these boards, and will provide for such control as is necessary being exercised, in large measure, by Commissioners and other local officers. The functions of the Local Governments will thus, in the main, be confined to the creation, abolition or suspension of local boards, the application of the elective principle, the sanction of loans, the giving of grants-in-aid, and the prescription of model bye-laws and establishment schedules; and we see no necessity to create a special controlling board to deal with such matters. Nor should these occupy the attention of Government to such an extent as to warrant the appointment of a separate Secretary for local and municipal affairs.*

872. We attach, as an Appendix to our Report, a general summary of our more important conclusions and recommendations.

Summary of our most important recommendations in an Appendix.

873. In conclusion we desire to record our obligations to our Secretary, Mr. H. Wheeler, I.C.S., and our high appreciation of the zealous and valuable assistance which he has afforded us during the course of our enquiries, and in dealing with the immense mass of evidence put before us.

We now humbly submit our Report for Your Majesty's most gracious consideration.

C. E. H. HOBHOUSE†,

Chairman.

F. S. P. LELY†,
S. W. EDGERLEY†,
R. C. DUTT, "
W. S. MEYER,
W. L. HICHENS†,

Members.

H. WHEELER,

Secretary.

25th February, 1909.

* Mr. Dutt dissents from this opinion, and thinks that the supervision and guidance of a Local Government Board in each Province would greatly help and foster rural boards and municipalities, and would also secure harmonious work and some degree of uniformity. Certain matters in which the control of a Local Government Board is, in his opinion, desirable, have been indicated in footnotes in this and the preceding chapters.

† Supplementary memoranda, which follow, have been recorded by the Chairman, Sir F. Lely, Sir S. Edgerley, and Mr. Hichens.

SUPPLEMENTARY MEMORANDA BY INDIVIDUAL COMMISSIONERS.

NOTE BY THE CHAIRMAN.

Paragraphs 107-8 of the Report.

1. The present system by which Local Governments are obliged to raise loans for all purposes, through the medium of the Government of India, appears to me to be clumsy, dilatory and uneconomical. Local Governments should be gradually accustomed to accept the full responsibility which must eventually rest on them for the efficient conduct of their own finances. They cannot, in my judgment, fully realize this if they are subject, in the case of all but petty loans, to the control and guidance of a superior power upon whom ultimately rests the obligation to put right any miscalculations.

It is contended, however, that while this view may in theory be correct, there is, in fact, no market available which could supply funds to Local Governments without increased cost to the Indian taxpayer. The competition between the Central and Provincial Governments, it is asserted, would increase the interest payable on Imperial or Local stock, and lower the price at which they could be placed in the money market. India is, however, yearly absorbing large quantities of gold and silver, some considerable portion of which appears neither to be used in private trade nor to be available for loans offered by the Government of India. Burma, for instance, though in an exceedingly prosperous condition, supplies an inappreciable portion of loans raised by the Government of India and offered in the Province itself. On the other hand, the Government of India are at present unable to raise sufficient money for proposals of an urgent nature, such as railways and canals.

2. Some at least of the witnesses before us were of opinion that local money markets could be tapped by Provincial Governments for objects of a local character which the lender could see with his own eyes in operation, and from which, as a local owner of property, he would derive advantage from the enhanced value of his own property.

3. The argument that the resources of Provincial Governments are derived from assigned and not original revenues, and that therefore these Governments would have no permanent security to offer lenders which would secure reasonable terms, does not seem to me to be a strong one. In a sense this may be literally true, but the extension of the powers of the Legislative Councils, and the proposed extension of Executive Councils, prohibit any possibility of the present *quasi*-permanent settlements made between the Government of India and Provincial Governments being set aside to the detriment of the solvency or permanency of the latter. If, moreover, the financial condition of the Government of India was such as to preclude it from maintaining payments to the Provincial Governments, it would almost certainly be such as to prevent it from meeting its own creditors. The increasing belief in the stability of Provincial Governments,

coupled with the increased share which potential lenders will have in the administration of their own Governments, together with an actual sight of the works in which their capital will be invested, all lead me to be certain that Local Governments could usefully and safely exploit local markets.

Paragraph 306 of the Report.

4. There is, neither in Madras or Bombay, a Chief Conservator of Forests. In the former province the Head of this—a highly technical department—is a member of the Board of Revenue, who, at all events under the existing system, may have little district experience in a superior position. Notwithstanding such possible defect, he is the responsible adviser to his Government, not only on questions of general policy, but on matters of technical knowledge.

A somewhat similar system obtains in Bombay where a territorial Commissioner takes, for his divisional area, the place of the member of the Board of Revenue. The senior of the three Conservators appears to have some consultative authority, but no administrative control, outside his own circle, in which he has, moreover, to do his ordinary work.

5. Such systems, in Presidencies where forests cover large areas and should afford an appreciable revenue both to the Imperial and Local Governments, cannot be considered adequate or satisfactory. Nor can references to the Imperial Government be deemed a satisfactory substitute for the regular advice to be expected from a co-ordinating Provincial official. Such references, if occasional, cannot result in decisions arrived at after close personal experience and inspection of the problems submitted; and if continuous, must inevitably tend to an interference with local control, which is strongly condemned by the Provincial Governments when dealing with other questions.

Paragraph 708 of the Report.

6. A survey of the evidence, and especially of the native evidence outside the Provinces of Madras and Bombay (in which I would not deprive village authorities of existing powers) leads me to hesitate as to the wisdom of conferring criminal, as well as civil, jurisdiction on *panchayats*.

7. *Panchayat* jurisdiction will have to be not merely maintained, but actually revived, over the greater part of India. Many witnesses, while desiring such reconstitution, were doubtful as to the result of the experiment, and expatiated upon the jealousy of castes and the danger of placing in the hands of these new village authorities, the power of deciding criminal cases with all the consequential results to the person of an unpopular defendant.

40652.

As one of the Punjab witnesses said, "there is no tyranny like the petty tyranny of a *lambardar* in a village." It does not seem to me justifiable to run the risk of allowing such petty tyranny to injuriously affect the revival of local autonomy until the capacity and probity of village *panchayats* in civil cases has been clearly demonstrated,

C. E. H. HOBHOUSE,

NOTE BY SIR F. LELY.

Paragraphs 75-9 of the Report.

1. In making the Provincial settlements the Government of India necessarily allow themselves a margin which results, in good years, in a substantial surplus. It has been their recent practice to allocate to the several Provinces a portion of this surplus for a special purpose chosen by themselves, generally accompanying the grant by instructions, more or less minute, as to the mode of its application. By the nature of the case it is impossible at the time of the settlement to anticipate the figures from year to year with any precision. The money in hand represents the savings which are actually found to have accrued on the making up of the accounts. In other words the so-called "dole" is a deferred assignment. If this is so, the Provincial Governments have a right to ask that the principles accepted in one case should be applied to the other—that the discretion practically allowed them in budgeting against their settled revenue should be extended also to these subsequent grants. As a matter of fact the supplementary distribution of revenue has been utilized as the readiest weapon of centralization. The reorganization by the Government of India of Provincial police forces would not have been possible without much friction, if it had not been accompanied by a promise to pay for it. I would certainly not require the unconditional allotment to the Provinces of every rupee that is not spent in the Imperial Budget, but as a general rule it should, I think, be left to the local authorities to decide what to do with the grant they receive. Most of the expenditure of the ordinary Provincial Budget is either recurrent or at least on fixed lines, and there is never very much scope for a general advance. Every Local Government must be keenly conscious of crying demands which cannot be met, and an occasional windfall would give it a chance it may never otherwise get. Nor am I able to appreciate the objections noted in paragraph 78. A ready criterion would be the amount of revenue enjoyed by every Province, but in any case the difficulty would be felt in the apportionment of the "dole" on any principle whatever. The second argument, if pressed home, might be used to justify the most detailed interference by the Government of India in Provincial administration. As to the possibility of military and other demands outweighing those of the Provinces, it is to be presumed that Local Governments will not fail to press their special wants in such a way as to establish a claim to recognition. This is implied in paragraph 79 (ii), which however does not, in my opinion, go far enough. It reserves to the Central Government the duty of overriding the Provincial Government if they differ from it on the question of comparative local urgency. This is, it seems to me, a negation of one of the principles we have accepted.

Paragraphs 112 and 114 of the Report.

2. District boards and municipalities cannot, at present, borrow for a work of improvement for a term of over

twenty years without the sanction of the Government of India, that is, without much delay and without proving a special case. The Commission proposes to maintain this restriction, only extending the period to thirty years in the case of loans in the open market for amounts not exceeding five lakhs. Mr. Meston, whose opinion is followed on this subject, lays stress on the desire of tax-payers to reduce present burdens as far as possible. He might also have given them credit for a reluctance to tie up their surplus revenue in one, or perhaps two, projects, so as to deprive themselves of the power to undertake other, even minor, improvements in the interval. In India, perhaps more than elsewhere, rapid sanitary progress is impossible without the free use of credit, which is not in itself an evil if it is amply secured by assets. The local authorities should, it seems to me, be in a position to directly encourage self-governing bodies to embark on well-considered schemes by allowing them to distribute the outlay over at least a generation, that is thirty years. The cost of water-works or drainage does not vary so much with the income or population of a locality as with the natural facilities, and in many ordinary cases, the obligation of paying off a necessary loan in twenty years is crippling and unjust to the men of the present day. The instances cited by Mr. Meston are recommendations for much longer periods, and as such, scarcely relevant to the proposal to restrict loan powers to thirty years. This is a limit within which comparatively little harm could be done, while the extra ten years would stimulate municipal enterprise. Personally, I am so much impressed with the need of encouraging both rural and urban boards to undertake works promoting the public life and health, that I would trust the local authorities up to ten lakhs and forty years, believing that an expression of disapproval by the Central Government in any occasional case of undue lenience would be sufficient to check the growth of serious abuse.

F. S. P. LELY.

NOTE BY SIR STEYNING EDGERLEY AND MR. HICHENS.

Chapter III. of the Report (paragraphs 72, 87 and 99).

1. While we agree in general with the recommendations set forth in this chapter, we desire briefly to explain our attitude as regards the line of policy to be adopted in future, since our suggestions differ in certain particulars from the conclusions arrived at in the Report.

2. We think that the ultimate aim should be to give Provincial Governments independent sources of revenue and some separate powers of taxation, subject to the general control of the Government of India and the Secretary of State. While recognizing that this position can only be reached gradually and by cautious steps, we think that, in view of the wider powers which it is proposed to give to Provincial Legislatures, the time has come for a more definite movement in that direction than is necessarily implied in the Report of the Commission.

3. In the first place we would urge the importance of giving, subject to the general control of the Government of India and the Secretary of State, some separate

powers of taxation to Provincial Governments, for it appears to us desirable that these should have more real financial responsibility than they possess to-day. At the present time, while they are to a considerable extent responsible for economical administration, the Provincial Governments are dependent for their resources on the Government of India. If they want to embark on fresh expenditure they must either economize in other directions, look to an automatic increase in their revenues, or apply to the Government of India for larger grants, since they have no power to modify taxation, subject to the small exceptions referred to in paragraph 97 of the Report. If the Government of India accept the request of a Provincial Government for further financial assistance, they usually have recourse to the expedient of "doles," discussed in paragraphs 75-9 of the Report.

4. The objections to this system referred to in paragraph 76 appear to us to carry great weight. The policy of doles is demoralizing and should be abandoned at the earliest possible date, but this reform can only be carried out when Provincial Governments are given some separate powers of taxation, for the alternative suggestion referred to in paragraph 65, under which the Government of India would be placed in funds by contributions from the Provinces, is no improvement on the existing position. The greatest safeguard for economical expenditure is that the authority which is responsible for it shall also be responsible to the public for raising the necessary funds. To-day Provincial Governments have no such responsibility for adjusting their expenditure to the capacity of the public for bearing the burden, and thus one of the most important attributes of government is withheld from them, while the fiscal system of the country tends to become unduly uniform and inelastic. On the other hand, the Provincial tax-payer has little inducement to consider the cost of improvements in administration, which he presses on the attention of Local Governments.

5. With reference to the objection of the Financial Secretary to the Government of India that increased Provincial taxation must fall chiefly on the land, we would point out that this criticism would not apply to the income tax, if fully provincialized. In 1882 the Government of India were prepared to entrust the management of the licence (now income) tax to district boards, and though the character of that tax was greatly altered in 1886, it would still seem to be a suitable head of taxation for Local Governments to control. There seems to be no adequate reason for a uniform rate of tax in all Provinces.

6. In the second place we think that Provincial Governments should have separate sources of revenue, and that the time has also come when the number of divided heads ought to be materially reduced. There is no doubt force in the argument referred to in paragraph 70 (i.) of the Report, that Local Governments benefit by broadening the bases of their revenue, and that the effect of reducing the number of divided heads will be to curtail the sources of revenue either of the Government of India or of Local Governments, but "he that will apply new remedies must expect new evils," and the objection is, in our opinion, outweighed by the consideration that,

by reducing the number of divided heads, opportunities for overlapping discussion in the Imperial and Provincial Legislatures will be lessened, and the power of initiative and sense of responsibility in Local Governments will be increased.

44860. It appears also to us more important to promote the policy of independent sources of revenue than to secure, so far as possible, that the same share of the chief sources of revenue shall be given to each Province, a point on which some stress appears to be laid by the Government of India.

42247-8. The detailed arrangements involved in the above two recommendations are matters for negotiation between the Government of India and the Local Governments. We do not, therefore, discuss proposals to carry out the policy. Considerable progress, however, could at once be made in all Provinces by reducing fixed assignments to a minimum. Thus in the Punjab at the time of negotiation of the last settlement in 1904-5, the fixed assignment was limited to three lakhs. Owing to the addition of recurring grants for police, education, grants to rural boards, etc., the figure had grown when we took evidence to 58½ lakhs. That amount was more than sufficient, on the figures put before us, to provincialize fully the revenue and expenditure under the heads excise, stamps, forests, and assessed taxes.

Cf. para. 742. 7. Lastly, we think that the Budgets of Provincial Governments should no longer be incorporated in that of the Government of India. There is, in our opinion, no stronger case for including Provincial Budgets in that of the Government of India than there is for embodying the Budgets of local boards in those of Provincial Governments. For purposes of statistics and comparative study the more useful figures of *actual* revenue and expenditure for India (whether Imperial, Provincial or Local) can still be presented as a whole in the 'Finance and Revenue Accounts.' The treatment of municipal funds as 'excluded' has undoubtedly greatly aided the progress of local self-government in those bodies, and the exclusion of the accounts and estimates of rural boards from the Government of India Budget in 1908-9 has paved the way for larger local decentralization. There is therefore every reason to infer that the entire separation of the Provincial and the Imperial Budgets will contribute to the growth of greater freedom in Provincial administration.

Para. 772. 8. It will also simplify the Budget of the Government of India, and will render it unnecessary to make the introduction of that Budget the occasion for a discussion ranging over the whole field of Indian administration. The Imperial Budget, and the discussion thereon, can then be confined to the consideration of Imperial resources and obligations, and this will effectually secure that local matters already debated in Provincial Legislatures shall not be again discussed in the Imperial Council.

9. Provincial Budgets should still be submitted to the Government of India, for consideration of their policy, before introduction in the Provincial Legislatures; and they should still require the sanction of the Government of India after discussion in those assemblies. Provided, however, that Local Governments maintain the prescribed

minimum balance, and observe the general policy and financial rules of the Government of India, this ultimate sanction would, save in very exceptional circumstances, be purely formal. It must also be remembered that the accounting and audit work is carried out by the Government of India, and that Local Governments have no borrowing powers. The Government of India will, therefore, still retain ample powers of general control over the financial policy of Local Governments.

S. W. EDGERLEY,
W. L. HICHENS.

NOTE BY MR. HICHENS.

Paragraph 661 of the Report.

1. I am unable to agree with the general purport of this paragraph, which is that the length of tenure of appointments, such as the headship of a district, should be limited.

2. The majority of witnesses who spoke to the point thought that a Collector's tenure of his charge should be limited to three or five years, for the reasons enumerated in the Report, viz., that a varied experience is desirable, and that a prolonged stay in a single district may render an officer narrow-minded or apathetic, may enable his subordinates to learn or play upon his idiosyncrasies, and may prejudice the district by the fact that he is not equally interested in all branches of the administration.

3. These objections, doubtless, are not without force, but there are certain qualifying circumstances which seem to be worth mentioning. In the first place, an officer does not usually attain to the full rank of Collector before he has served at least ten years, and by that time his judgment should be sufficiently mature, and his experience sufficiently ripe, to enable him to cope with the problems of district administration.

Again, the tendency to narrow-mindedness or apathy can be mitigated by the judicious taking of leave and the personal influence of the Commissioner. Moreover, the work of a district is varied in character, and, in the opinion of an officer who had himself served in one district 16188. for six years, the more a man knows about a district, the more interested he gets.

4. Apart from this, an objection which appeared to be uppermost in the minds of certain non-official witnesses was of a different character. They could not contemplate with equanimity the chance of a district being saddled with an unpopular Collector for an indefinite period, and preferred the certainty that their unhappiness would be short to the possibility of prolonged well-being.

5. This view appears to be unduly pessimistic. Probably there always have been, and always will be, Collectors who are harsh and unsympathetic, but these are exceptional. The Indian Civil Service is second to none, not merely from the point of view of efficiency, but from that of the high level of disinterested enthusiasm by which its members are actuated, and that this is not more fully appreciated in India is largely due to the fact that it has now come to be taken for granted.

There is no justification for assuming that officers will, save in exceptional cases, be harsh or unsympathetic,

and to base administrative policy on such an assumption would be a mistake. The obvious course is to shape the early training of officers so as to check such failings, and in the last resort to remove anyone who proves wholly unsuitable.

6. A more serious objection to the prolonged tenure of district charges is the fact that some districts are much less attractive, both climatically or otherwise, than others. It may seem unfair that one District Officer should be condemned to spend a large part of his life in a lonely or unhealthy district, while another lives in pleasant surroundings, and, from the point of view of the individual, no doubt this is so. Public interests are, however, paramount, and if it can be shown that a prolonged tenure of a district charge is of vital importance to good administration, personal considerations must give way. Districts vary also in importance, and it may be urged that the Collector of an easy district may not have full opportunities of proving his worth. Moreover, it may be difficult to select the best men for the heavy charges. The answer is that by a proper system the Government should be able to judge of a man's capacity before he attains the rank of Collector, and that even in the lightest district there is work waiting to be done which will tax the highest capacities of an officer. It should also be the business of Commissioners to see that comparatively unobtrusive work of this nature is not overlooked.

7. I have set out the objections to a prolonged tenure of such charges as clearly as I can, and with no wish to minimize them, because it seems to me that the question is of the greatest importance.

The success or failure of British administration in India depends primarily on the quality of district administration, and, according as that administration is good or bad, will the Government of the country be judged in the eyes of the great mass of the population. It appears to me that really efficient and sympathetic district administration depends mainly on a thorough knowledge of the people by the Collector, and even more of the Collector by the people ; and for the acquisition of such a knowledge the short space of 3 or even 5 years seems miserably inadequate.

The personal equation must necessarily enter very largely into the work of district administration, and it is of paramount importance that the Collector should win the respect and affection of the people of his district. A brief sojourn of a few years cannot effect this.

8. It is no answer to say that within this period a Collector gets to know not merely his subordinate officials but the leading men of the district, and gains a slight acquaintance with the more prominent village notabilities. To the great mass of the people he will be an unknown quantity, and there is consequently no basis for the mutual feelings of confidence and regard which are the only sure foundation of good government.

Nor, again, is it a sufficient answer to say that a Collector will probably have spent much of his earlier years in some of the districts which he is eventually called upon to administer.

9. The evidence of some witnesses, whose opinions are entitled to great weight owing to their long Indian experience, is strongly in favour of a prolonged tenure of district charges. For example, Dr. Campbell, who has resided for 35 years in the Chota Nagpur division, emphasizes the desirability of a long residence in a district by a Collector, and he attributes the fact that executive officers are out of touch with the people largely to the shortness of their tenure of a charge. He mentions that the one man in the Gobindpur sub-division who is remembered to-day was there for a long time, and refers with approval to the case of a Commissioner who ruled his division for a quarter of a century. 17838.

Nor is this view confined to non-officials. For example, an officer who was for six years in the Santhal Parganas urges the importance of continuity. District Officers, he says, should be as permanent as officers in a native regiment. 16144. 16125.

10. The ideal to be aimed at is that when once an officer attains the full rank of Collector and is placed in charge of a district, he should remain there, subject to leave requirements, for the rest of his service or until he is promoted.

Recruitment for higher posts will, no doubt, absorb a considerable number of Collectors, but a large proportion cannot under normal conditions expect to rise beyond the rank of Collector.

For those reasons the administration of a district should be regarded as the work in life of the ordinary Civilian on the executive side, and his training should be shaped to that end. With this object in view it is desirable that officers should have a wide experience during their earlier years, and should be acquainted not merely with the district administration of their own province in all its aspects, but with secretariat work.

11. A great advance will have been made if the policy of permanence of district tenure is clearly and unmistakably recognized, and it seems to me that nothing short of it will avail to stop the pernicious rapidity of transfer which now obtains.

Doubtless it will be very difficult, if not impossible, to give effect to it in its entirety, but it will not be hard to improve on the present position which is that a Collector who has been more than six years in charge of one district is regarded as a curiosity. Moreover its recognition will prevent an officer being transferred merely because he has been three or five years in one district.

12. Apart from the difficulties already referred to, the chief practical obstacles appear to be :—

(a) Absence on leave or through sickness.

The principle underlying the present leave regulations appears to be that officers should go on leave at long intervals and for long periods, rather than at short intervals and for short periods. The latter alternative appears to me preferable, and I am in favour of the suggestion thrown out in paragraph 157 of the Report that periods of furlough leave, which are usually on half pay, should be commutable to shorter leave of absence on higher pay.

This proposal does not involve increasing the frequency of transfers, because the staff in every district should normally be sufficiently strong to provide for the replacement of officers when on leave by substitutes within the district. It should also be strong enough to enable District Officers to take a few weeks' leave in India each year.

13. These proposals are intended to prevent prolonged absence on ordinary leave and to minimize the chances of serious breakdown, but doubtless cases of sickness must occur, in which longer periods of absence from duty will be necessary. In such cases it might not be desirable that the acting promotion should go to the subordinate on the spot.

These recommendations will doubtless involve a considerable increase of staff, but the expense appears justified by the paramount importance of securing that the district administration shall be efficient and stable, and that the European element shall be sufficiently large to be brought into direct and personal touch with all classes of the people.

14. (b) Promotion and deputation.

The field of work, open to the ordinary Civilian, is necessarily wide, and it would be fatal to the prospects of recruitment if broad avenues of employment were not open to candidates. Moreover, since the highest posts under Government are held by members of the Service, it is desirable that their experience should be wide.

With all its advantages, however, the principle of mobility is inconsistent with the permanence of tenure which it is desirable to secure. It becomes of importance, therefore, to prevent its abuse. Where, as in the case of the Customs, Accounts, and Postal Departments, special services have been created with conditions of their own, it should never be necessary to trench upon the district staff for the purpose of supplying them with officers. The principle of specialization, which has been largely accepted in theory, should be strictly adhered to in practice, and not merely the special departments, but the body of District Officers themselves, should be regarded as a distinct and self-contained service, with a training and prospects of its own.

W. L. HICHENS.

GENERAL SUMMARY OF CONCLUSIONS AND
RECOMMENDATIONS.*

*General relations of the Provincial Governments with the
Government of India: Chapter II.*

1. Provincial Governments should be subject in all respects to the general control of the Government of India, and their functions and powers should be variable by that Government or by the Secretary of State. Para. 46.

2. Future policy should be directed to the enlargement of the spheres of detailed administration entrusted to Local Governments and the authorities subordinate to them. Para. 49.

Finance: Chapter III.

3. While, in present circumstances, we are generally satisfied with the financial relations now existing between the Government of India and the Local Governments, we suggest :—

(i.) That when fixed assignments in any Province become unduly large, they should be commuted, as circumstances permit, into shares of growing revenue. Para. 69.

(ii.) That when the revenues of Provincial Governments require general increase, this might be provided by gradually provincializing certain heads of revenue which are now divided. Para. 71.

(iii.) That in respect of services for which they pay, wholly or in part, Provincial Governments should receive the powers lately granted to the Government of India as regards creation of appointments, and alteration in their emoluments ; grant of office, house, conveyance or fixed travelling allowances ; passing of additions to minor establishments up to a limit of Rs. 50,000 per annum ; and deputation and temporary appointments. Paras. 120, 123, 129, & 133-5.

We also suggest further enhancement of the powers of the Government of India, and of Provincial Governments, in respect to the creation of new appointments, and the raising of salaries. Para. 121.

(iv.) That the restrictions on Local Governments in respect to the abolition of appointments or reduction in their emoluments, and to the creation, abolition, or reduction in pay, of classes or grades of officers should be done away with in the case of 'Provincial' and 'Subordinate' services. Paras. 125-127.

(v.) That uniformity of pay is unnecessary in respect of 'Provincial' and 'Subordinate' services of the same general character, but working under different Local Governments ; and that rules for the recruitment of 'Provincial' services need not require the sanction of the Government of India. Para. 128.

4. If, however, Provincial Legislative Councils obtain an effective control over Provincial finances, we consider that it will be necessary hereafter :—

(i.) To give the Provinces more distinct sources of revenue, and greater powers over their budgets. Para. 87.

(ii.) To allow Local Governments to impose special Provincial taxation, subject to the preliminary sanction of the Government of India and the Secretary of State. Para. 99.

(iii.) To give them larger latitude in regard to appointments belonging to 'Provincial' and 'Subordinate' services. Paras. 122 & 133.

(iv.) To raise the Rs. 50,000 limit above referred to in the case of minor establishments, and to confine Para. 130.

* Dissents recorded by individual members on certain points are not mentioned here.

scrutiny of proposals in respect of such establishments to financial considerations.

Para. 131. 5. We deprecate, even in present circumstances, minute criticism on points of administrative detail in cases which Local Governments have to submit for sanction under financial rules.

Paras. 146-7. 6. We recommend some increase of the powers of Provincial Governments in dealing with establishments which are wholly paid for from Imperial revenues ; and we propose that the Chief Commissioner of the North-West Frontier Province should be given a *quasi*-provincial settlement.

Paras. 155-7. 7. In regard to the Civil Service Regulations, we think :—

(i.) That a number of the rules are rigid and complicated, especially those relating to leave, travelling allowances, and “foreign service.”

(ii.) That in respect of officers serving under them, Local Governments should usually have the same power to relax ordinary rules in special cases as is enjoyed by the Government of India.

(iii.) That they should be allowed to delegate to Boards of Revenue, heads of Provincial departments, and Commissioners—in respect of officers appointed by, or serving under these—a large portion of the powers vested in them by the Code.

Para. 158. We recommend that the Civil Service Regulations should be thoroughly revised in accordance with the principles we have suggested.

Para. 169. 8. The Civil Account Code is also unnecessarily minute, and should be revised so as to confine it to rules of procedure necessary from the point of view of Imperial finance.

Paras. 175-6. 9. Accounts rules and procedure, and audit requirements should be simpler in the case of expenditure incurred by local bodies, than in the case of direct Government outlay.

Para. 186. 10. The detailed control hitherto exercised by the Government of India over Excise administration in the Provinces should now be largely diminished.

Public Works : Chapter IV.

Paras. 201-2. 11. We point out the necessity for further decentralization in regard to the Public Works Department. Our principal recommendations are as follows :—

Para. 206. (i.) Local Governments and the Government of India should be allowed to pass estimates for individual works up to a limit of 20 lakhs total cost, the present limit being 12½ lakhs.

Para. 208. (ii.) The Governments of the other major Provinces should have the same power of passing construction estimates for Imperial works as is now enjoyed by Madras and Bombay.

Para. 211. (iii.) Local Governments should be allowed full discretion in delegating to their officers powers of professional sanction in respect to public works.

Para. 214. (iv.) They should have larger discretion in the matter of constructing houses for their officers.

Para. 220. (v.) The Governments of all the major Provinces should be able (as Madras and Bombay now are) to appoint their own Chief and Superintending Engineers.

Para. 223. (vi.) Local Governments should not be under any special restrictions in respect to their ‘Provincial’ and ‘Subordinate’ public works staff.

12. With a possible exception in regard to railways, Para. 224.
the Public Works accounting staff should be under the
Finance Department of the Government of India.

13. The Public Works Code should be materially Para. 229.
simplified, its provisions being confined to rulings neces-
sary for general application in the interests of Imperial
finance and control.

Land Revenue : Chapter v.

14. All the major Provinces should have the same Paras. 245,
powers as the Governments of Madras and Bombay now 249, &
possess in settlement matters. 253-5.

15. The general principles of land revenue assess- Para. 252.
ment should be embodied in Provincial legislation.

16. In land revenue, and in all other matters, rules Para. 259.
which an Act permits to be made by a Local Government
should be subject merely to the general control of the
Government of India, and not to its previous sanction.

17. We suggest general principles in respect to Paras.
alienation of Government land and rights appertaining 273-5.
thereto, which give a clearer position, and larger freedom,
to the Local Governments. The general principles
governing such alienation should be made the subject of
legislation.

Forests, etc. : Chapter vi.

18. We emphasize the need for further decentraliza- Paras. 292
tion in regard to forest administration, and recommend & 317.
that :—

(i.) The Inspector-General of Forests should cease to Para. 305.
be a *de facto* Deputy Secretary to the Government of
India, and be simply an advisory and inspecting officer.

(ii.) The Governments of all major Provinces which Para. 306.
possess a considerable forest staff should be able to appoint
their own Conservators (and Chief Conservators where these
exist) as Madras and Bombay now do.

(iii.) Certain restrictions now imposed on Local Paras.
Governments by the Forest Acts should be relaxed, and 310-11.
any future important amendment of the Forest law should
be undertaken in the Provincial Legislative Councils.

(iv.) If the Indian Forest Code is to be retained at Para. 315.
all, it should only contain matters essential for Imperial
control.

*Subjects dealt with in the Home Department :
Chapter vii.*

19. In regard to police, the control of the Govern- Paras.
ment of India, apart from that vested in them by financial 349-50.
rules, should be limited to the prescription of general
principles and lines of policy. Nor should they exercise
any special control over 'Provincial' and 'Subordinate'
police establishments in the Provinces.

20. Any material alteration in the Police laws should Para. 351.
be effected by Provincial legislation.

21. While desiring to maintain the Indian Medical Paras. 377
Service as an Imperial, and essentially military, organi- & 384.
zation, we recommend that Local Governments should
have larger control in respect to commissioned medical
officers doing civil work in the Provinces. In particular,
they should be able to select the heads of their Medical
and Sanitary Departments.

Para. 379. 22. Local Governments should have as full power over their civil assistant surgeons and hospital assistants as in regard to other 'Provincial' and 'Subordinate' services.

Imperial Inspectors General: Chapter VIII.

Paras. 395-404. 23. We dwell upon the danger of these officers—who should be mainly confined to technical functions, inspection, and the giving of advice and information—being allowed to usurp any administrative control in respect to Provincial departments, and we lay down what their duties ought to be, and how they should be exercised.

*Legislation, Appeals, and Reports and Returns:
Chapter IX.*

Paras. 414-16. 24. The legislative amendments consequent on our proposals can be most conveniently accomplished by the enactment of a General Act of Delegation, which will permit the transmission of executive functions to a lower authority than that indicated in any particular Act, by Government notification. We suggest conditions and safeguards which will prevent this procedure from leading to any material encroachment on the prerogatives of the Legislatures.

Paras. 422-4. 25. Officers of 'Imperial' services must retain a right of appeal against orders of a Local Government which affect them prejudicially. Otherwise, we would only, as a rule, allow appeal from original orders of Local Governments. Where these have acted as appellate authorities, their decisions should be final.

Para. 429. 26. As a means of reducing reports and returns, we suggest a fresh inquiry similar to that set on foot by Lord Curzon's administration, which should be repeated every few years.

Para. 433. 27. Provincial administrative codes and manuals are too lengthy, and should be curtailed as opportunity offers.

Constitution of Provincial Governments: Chapter X.

Paras. 439-446. 28. From the administrative point of view, we consider that the system of single Lieutenant-Governors is no longer suited to the larger Provinces. We are not in favour, however, of providing Civilian Lieutenant-Governors with Civilian colleagues, or of converting members of Boards of Revenue into subordinate colleagues of the Lieutenant-Governor. We prefer a regular Council Government, such as exists in Madras and Bombay, with a Governor usually, but not invariably, appointed from Home. We think that all Council Governments should consist of not less than four members besides the Governor, and that not less than two of these should be appointed under the conditions which now apply in Madras and Bombay. This enlargement would permit of the appointment of specially qualified natives of India.

We recognize, however, that change in the existing system is not equally urgent in all Provinces, and that the time for making such change must be largely determined by political considerations.

Paras. 449-50. 29. We make suggestions for placing Secretariat officers more in touch with district work, and we draw attention to an undesirable tendency to uniformity in Provinces whose constituent portions are not homogeneous.

Paras. 452-3. 30. Executive Councils of the character we propose should allow of more satisfactory arrangements for the control of public works and finance in the Provinces.

*Board of Revenue and Financial Commissioners:
Chapter XI.*

31. We think that, with the Local Governments constituted as at present, Boards of Revenue and Financial Commissioners should be retained; but that they might advantageously be absorbed in the Executive Councils which we have suggested. Paras. 465-9.

32. In that event, the existing Board of Revenue in Madras should be replaced by a system of territorial Commissioners. Under existing conditions, we would enlarge the functions of the Board of Revenue so as to include matters, outside revenue, dealt with by Commissioners in other Provinces. Paras. 473-4.

33. In Bombay, where there is no Board of Revenue, Commissioners should have full opportunity for collective consultation, while an enlarged Executive Council should afford the further co-ordination in respect of revenue matters which is elsewhere provided by a Board of Revenue or Financial Commissioner. Para. 476.

34. So long as Boards of Revenue and Financial Commissioners remain, they should have larger powers than at present, the control of the Local Government in matters dealt with by the Board, etc., being confined, as far as possible, to matters of principle and policy. Paras. 477-8.

Commissioners: Chapter XII.

35. We consider it essential to give larger powers to Commissioners, and reject proposals for their abolition, or their conversion into mere advisory and inspecting officers. Paras. 485-6.

36. It is specially necessary to entrust them with the co-ordination of the work of the various special departments within their divisions. A Commissioner should have full right to call for any information from the officers of such departments, and to have it given to him spontaneously in regard to any proposed new departure of importance. Any views he may express should receive the fullest consideration, and he should be able to stop any action of a department which he considers undesirable, reference to the Local Government being thereupon made if the departmental authorities ask for it. Paras. 487-8.

37. We make specific suggestions for co-ordination in respect of local public works expenditure. Para. 494.

38. We make proposals for giving Commissioners and Collectors a voice in regard to secondary and collegiate education, and in respect of training and technical schools. Para. 502

39. We suggest larger financial powers for Commissioners. Paras. 505-9.

40. We consider that they should have power to appoint tahsildars and officers of like standing; that they should be able to post junior Civilians and Deputy Collectors within their divisions; and that they should be competent to invest officers with magisterial powers. Paras. 512, 515-6.

41. In matters connected with land revenue and general administration, Commissioners should be given all powers which cannot safely be delegated to Collectors, and the exercise of which is not deemed an essential function of the headquarters officers. Para. 518.

Paras.
522-3.

42. We suggest the general adoption of a system of Provincial conferences similar to that adopted in Bengal. Such conferences would consist of (a) Commissioners of divisions ; and (b) members of the Board of Revenue, or the Financial Commissioner, of the Province (so long as these exist), Secretaries to Government, and heads of Provincial departments. Non-officials of standing should also be invited to attend for the discussion of particular subjects.

Para. 524.

43. Commissioners in all Provinces should also meet by themselves for the discussion of important questions, and should be able to submit joint representations to Government on questions of policy and procedure.

Para. 525.

44. We suggest that the Provincial conferences should be supplemented by analogously constituted conferences in each division.

Paras.
533-4.

45. We do not consider it advisable to create special advisory councils for Commissioners and Collectors, in view of the fact that the Commissioner will have the benefit of the opinions of the divisional conference above suggested, while the Collector can consult his district board. We should like to see the practice of consultation with the district board on matters outside their legal sphere, extended.

Collectors: Chapter XIII.

Paras.
538-9.

46. We consider it necessary to enhance the powers and position of the Collector. He should be recognized as the head of the district in all administrative matters ; and he should be entitled to call for information from officers of special departments, and to have such information given to him spontaneously in matters of importance, while any views he may express should receive the fullest consideration from such officers.

Paras.
544-5.

47. The Collector should have a weighty voice in regard to the distribution of irrigation water, outlay on Provincial roads, and other matters dealt with by the Public Works Department ; but his relations with the officers of that department in such matters must be left for Local Governments to determine.

Paras.
547-8.

48. His present position in regard to police matters should in no case be weakened.

Paras.
552-3.

49. In all matters affecting the people, district forest officers should be regarded as assistants to the Collector ; and minor forest lands and pastures might be transferred to the control of the land revenue authorities.

Paras.
554-5.

50. In matters connected with land revenue and general administration, our recommendations for the universal application and development of the sub-divisional system will make the Collector mainly a supervising, controlling, and appellate authority in regard to the ordinary district administration. The relief from detailed work thus given to Collectors will enable the transmission to them of a variety of powers hitherto reserved to Commissioners. The general presumption should be that, in cases which come up to him, the Collector should be the deciding authority ; and while there are certain matters, financial and otherwise, in which he cannot be given a free hand, the sphere of these should be limited as far as possible.

Paras.
556-9.

51. We make suggestions for giving larger financial powers to Collectors, and for improving their office establishments.

52. District establishments which deal with land records or with work in connexion with assessments outside a special land revenue settlement, should be under the Collector, and the main results of land revenue settlement schemes should be submitted by the Settlement Officer through him. Paras. 563-4.

53. The Collector should be the final authority in matters affecting village officers. Para. 565.

54. The necessity for a general increase in the district staff cannot be gauged until the full effect of our proposals has been considered, but we are satisfied that an increase in the *cadre* is of primary importance in several Provinces, and we think this question should be taken up without delay. Para. 570.

Sub-divisional, and other subordinate district, officers:
Chapter XIV.

55. We consider that the sub-divisional system should be universally applied; and that the Sub-divisional officer should be a Collector of first instance, having the tahsildars of his sub-division under him, and dealing himself with revenue matters which they cannot dispose of, or with appeals from them. Apart from special difficulties in decentralizing work affecting the realization of the land revenue in the two Bengals, the general presumption should be, that the Sub-divisional officer is competent to dispose (subject to appeal to the Collector) of questions with which the tahsildar cannot deal; but we indicate exceptions which must apply to such a general proposition. Paras. 582-7.

56. Sub-divisional officers should deal with the appointment and removal of village officers, and of junior clerks within their sub-divisions. Para. 589.

57. They should hear appeals in criminal cases from second and third class magistrates in their sub-divisions. Para. 590.

58. They should reside permanently within their charges, but they may spend some portion of the year at the headquarters of the district, if the Local Government considers this expedient. Para. 591.

59. In Provinces in which Collectors, Sub-divisional officers and tahsildars now dispose of civil suits, they should be relieved of this duty as soon as circumstances permit. Para. 594.

60. The tahsildar should be the disposing officer (subject to appeal to the Sub-divisional officer) in matters in which his opinion must in practice be accepted. We would not, however, give tahsildars financial powers, save in the matter of agricultural loans, nor the power to appoint to village offices, or to fill up vacancies, other than those occurring in menial posts, in their own office establishments. Paras. 595-6.

61. Tahsildars who discharge criminal functions should receive second class magisterial powers as soon as they have proved their fitness as magistrates of the third class, and some may expediently be granted first class powers. Para. 597.

62. We have had much evidence as to tahsildars being over-worked. In so far as they cannot adequately be relieved by the grant to them of larger powers, by the transfer of criminal case-work to separate officers, or by Para. 598.

the delegation of some of their functions to deputy tahsildars, the necessary remedy is reduction in the size of the heaviest tahsils.

Para. 599. 63. Deputy tahsildars should have powers of their own, and should not be merely head clerks to the tahsildar.

Para. 600. 64. We condemn the system of recruiting tahsildars from the clerical ranks which prevails in Madras. The subordinate revenue service should be divided into two grades, an upper and a lower, and the upper grade, which would include tahsildars and deputy tahsildars, should be separately recruited from young men of good character and family, and superior educational attainments. We would not, however, preclude the promotion of deserving men from the lower ranks.

Para. 601. 65. In the two Bengals, owing to the absence of charges corresponding to the tahsils of other Provinces, the direct communication of the administration with the people is mainly through the police. We propose to remedy this by the creation of circles, within the subdivisions, which would be in the local charge of sub-deputy collectors, who would hold the same position here as the tahsildars elsewhere.

Para. 602. 66. We desire to extend the system of appointing non-official gentlemen of position and influence to deal with criminal cases which would otherwise go before stipendiary courts.

Suspensions and remissions of land revenue, Agricultural loans, Acquisition of land for public purposes, and Court of Wards administration : Chapter xv.

Paras. 609 & 12. 67. We make proposals with the object of giving freer discretion to Commissioners and Collectors in respect of suspensions and remissions of land revenue.

Paras. 617-19. 68. We also propose larger powers to Commissioners, Collectors, Sub-divisional officers and tahsildars in respect to agricultural loans.

Paras. 622-3. 69. We suggest that Commissioners should be able to deal with minor cases of land acquisition for public purposes, which now have to go up to the Local Government.

Paras. 629-32. 70. We think that Commissioners and Collectors should have larger powers in the administration of Court of Wards estates, and we propose to effect this by dividing such estates into three classes. The management of all must rest primarily with the Collector, but his final powers in regard to third class estates might be much fuller than in respect to others, while Commissioners might similarly be entrusted with very full powers in respect to all but first class estates.

Para. 633. 71. Subject to their retention of general control, Collectors should be permitted to delegate to Sub-divisional officers or to local managers, all or any of their powers in Court of Wards matters.

Para. 635. 72. In the event of the disappearance of Boards of Revenue and Financial Commissioners, the Local Government would have to take their place as the central authority in Court of Wards matters ; but in that case, still larger powers ought to be given to the Commissioners.

*Method of appointment of Commissioners and Collectors,
and the principal officers of other departments;
Transfers; Knowledge of the Vernaculars; Touring;
and Contact with the people: Chapter XVI.*

73. Promotion to Collectorships should be by seniority, but subject to rigorous rejection of the unfit. This principle has already been laid down, but is not adequately applied in practice. Paras. 637-41.

74. When a man is found definitely incompetent to be a Collector, the Local Government should have the power to retire him on a suitable pension. Paras. 642-3.

75. The same principle should apply in regard to District Judges, and to high district officials in other departments. Para. 646.

76. Commissionerships should be filled by the best Collectors of the Province, seniority being only regarded when other qualifications are practically equal; but special pensions need not be granted to men not selected. Paras. 647-8.

77. The same principle should apply to the highest officers of other departments. Para. 649.

78. Transfers of district officers are far too frequent, and the attendant evils have not been adequately recognized by the Provincial Secretariats. We make suggestions for material reduction in transfers, and we consider that every effort should be made to keep an officer for three years, at the very least, in the same district. We draw attention also to the fact that transfers are particularly undesirable when they involve frequent changes of men between different language areas. Paras. 650-64.

79. We find that European officers, more especially in Madras, Bombay and the two Bengals, are not sufficiently acquainted with the vernaculars, and we suggest remedies for this. Paras. 665-8.

80. We also make some suggestions in regard to touring. Para. 671.

81. We consider that the officers of Government, and especially the European officers, are not in sufficient contact with the people; and while indicating the difficulties which have to be met, we make some suggestions for improvement. Paras. 673-4.

Appeals: Chapter XVII.

82. In Chapter IX. we have considered the question of appeals from decisions of Local Governments. We now deal with appeals within the Provinces.

We think that at least one appeal should be allowed to Government officers against any order which affects their prospects materially. Subject to this, we would leave the question of restricting appeals from such officers in the hands of Local Governments. No appeal should, however, be admitted from an officer passed over for promotion to a post to which considerations of seniority are not usually held to apply. Para. 684.

83. As regards other administrative appeals, each Local Government must fix its own conditions, but one appeal should ordinarily suffice as regards questions of fact, and when an appeal is allowed it should be to the next highest authority. Paras. 688-9.

- Para. 691. 84. The exercise of special revisionary powers in cases where a regular appeal does not lie should be very closely restricted.

Village organization : Chapter XVIII.

- Paras. 699-706. 85. It is most desirable to constitute and develop village *panchayats* for the administration of certain local affairs within the villages. This system must, however, be gradually and cautiously worked. The headman of the village, where one is recognized, should be *ex-officio* chairman of the *panchayat*; other members should be obtained by a system of informal election by the villagers. The *panchayat* should be a small body of about five members, and only in exceptional circumstances should different villages be brought under the same *panchayat*.

- Paras. 707-10. 86. The functions of *panchayats* must be largely determined by local circumstances and experience. We make the following general suggestions :—

- (i.) They should have summary jurisdiction in petty civil and criminal cases.
- Para. 711. (ii.) They should be allowed to incur expenditure on the cleansing of the village and minor village works.
- Paras. 712-13. (iii.) They might be entrusted with the construction and maintenance of village school-houses, and with some local control in respect of school management.
- Para. 714. (iv.) Selected *panchayats* might have the management of small fuel and fodder reserves.

- Paras. 715-19. 87. We consider it essential for the success of the *panchayat* system that it should not be concomitant with any new form of local taxation. *Panchayats* should receive a portion of the land cess levied for local board purposes in the village, special grants for particular objects of local importance, receipts from village cattle-pounds and markets entrusted to their management, and small fees on civil suits filed before them. Their application of the funds entrusted to them should be judged by general results, and should not be subject to rigid audit.

- Para. 721. 88. With the *panchayat* system thus developed, we do not consider it necessary to retain artificial local agencies such as village unions and sanitary committees.

- Para. 722. 89. Such outside supervision of *panchayat* affairs as is necessary, including the creation of new *panchayats*, enhancement or diminution of powers, and, where necessary, abolition of an unsatisfactory *panchayat*, must rest with the district officers. *Panchayats* should not be placed under the control of district or sub-district boards.

- Para. 723. 90. We call attention to evidence received in some Provinces as to the under-payment of village officers, and their resort to corrupt practices.

Rural Boards : Chapter XIX.

- Para. 736. 91. We think that sub-district boards should be universally established, and that they should be the principal agencies in rural boards administration.

- Ibid.* 92. Ordinarily a sub-district board should be established for each taluka or tahsil, but where sub-divisional boards have been working, or may be made to work, satisfactorily, the sub-division may remain the jurisdictional area.

93. We do not, however, propose to abolish district boards, or to make them mere councils of delegates from the sub-district boards for the settlement of matters of common interest. Nor, on the other hand, do we desire to place sub-district boards entirely under the control of the board for the whole district. We suggest a scheme under which the sub-district boards will have independent resources, separate spheres of duty, and larger responsibilities within these; while the district board, besides undertaking some direct functions for which it seems specially fitted, will possess co-ordinating and financial powers in respect of the district as a whole.

Paras.
737-40.

94. Sub-district boards should have the charge of minor roads in the district; of primary and (where they desire it) of middle vernacular education; of medical work; of vaccination; and of sanitary work in rural areas where this has not been entrusted to *panchayats*.

Paras. 746,
751-3,
758-60.

95. They should have a freer hand than at present in respect of school curricula and other matters dealt with in the Provincial Educational Codes, and should seek to promote education by grants-in-aid to indigenous or private institutions rather than through board schools. The board school staff, and the local inspecting agency required for board and aided schools, should be under their control, but there should be a further inspection of such schools on behalf of Government.

Paras.
753-6.

96. The district board should keep up the main roads in the district, with the exception of trunk roads which should be a Government charge; and should maintain district services, for work under the sub-district boards, in respect of roads, education, medical relief and sanitation.

Paras. 746,
748, 755,
758 & 760.

97. District boards which desire to maintain their own engineers should be allowed to do so, and it should be left to the discretion of the Local Governments to employ such engineers to execute minor works for Government.

Paras. 747
& 750.

98. The present restrictions on the sanction of ordinary works and sanitation estimates by rural boards should be abrogated, but they should have the right to call upon Government engineers and sanitary officers for assistance in regard to such matters.

Paras. 749
& 761.

99. We see no objection to district boards levying a special cess for the construction of tramways or light railways, subject to the conditions now in force in Madras.

Para. 765.

100. The Government should place rural boards on a sounder financial footing—

(i.) By letting them have the whole of the land cess.

Para. 773.

(ii.) By rateable distribution of the special grant of 25 per cent. on the land cess now made.

Ibid.

(iii.) By increasing this grant when circumstances permit.

Para. 775.

(iv.) By taking over charges in respect of trunk roads; famine and plague relief; local veterinary work; and any charges now incurred by the boards in regard to police, registration of births and deaths, etc. Nor should rural boards be required to make any contribution in respect of Provincial services, for other items of Provincial administration, or for assistance rendered to them by Government officers in the ordinary course of their duties.

Paras. 746,
751, 762-4,
& 773.

- Para. 773. 101. Where poor districts require special grants from Government, these should be made in lump sums, or as percentages of expenditure incurred on specific services, and they should be given under a *quasi*-permanent settlement.
- Para. 774. 102. District boards should not be allowed to increase the land cess beyond one anna in the rupee on the annual rental value, and sub-district boards should not raise any separate land cess. Otherwise rural boards should be able to levy rates and fees at their discretion within the limits laid down by law. Where no definite limits have been prescribed, the sanction of the Commissioner should be required to changes in the rates.
- Paras. 776-7. 103. Sub-district boards should receive a fixed proportion, generally one-half, of the land cess raised in their areas, and certain sources of miscellaneous revenue. Additional resources would come from grants distributed by the district board.
- Para. 777. 104. The district board's principal items of revenue would be the rest of the land cess, less the amount to be assigned to village *panchayats*; certain miscellaneous receipts; and grants from Government. Such monies as are not required for direct district board services should be distributed among the sub-district boards, with reference to their varying needs.
- Para. 778. 105. Rural boards should not be bound to spend specific proportions of their income on particular services.
- Para. 779. 106. Sub-district boards should not have borrowing powers. District boards may borrow under present conditions.
- Paras. 780-3. 107. Rural boards, whether district or sub-district, should have full power to pass their own budgets. They should, however, maintain prescribed minimum balances, which should not be drawn on without the sanction of the Commissioner in the case of district boards, and of the district board in the case of the sub-district boards.
- Para. 787. 108. The sanction of the Commissioner should be required in regard to the appointment, removal and salary of district board engineers, paid secretaries and health officers, where these are entertained. Otherwise, the only outside control required over rural boards in establishment matters is the promulgation by the Local Government of model bye-laws or schedules, laying down general rules in regard to such matters as leave, acting and travelling allowances, pension or provident funds, and the maximum salary to be given to officials of various classes. Departure from these schedules should require the sanction of the Local Government, or of the Commissioner in salary matters.
- Para. 789. 109. Sub-district boards should contain a substantial majority of elected members, with a nominated element sufficient to secure the due representation of minorities, and of official experience. The method of election should be suited to local circumstances and should be such as to provide for the due representation of different communities, creeds and interests. District boards should also contain an elective majority, to be chosen by the non-official members of the sub-district boards.
- Paras. 795-7. 110. The Collector should be president of the district board; and the sub-district board president should be nominated, and should usually be the Sub-divisional officer

or the tahsildar. The vice-presidents should, however, be elected non-officials.

111. The appointment of nominated members of rural boards and of presidents of sub-district boards, and the gazetting of elected members and vice-presidents, should rest with the Commissioner. Para. 798.

112. Rural boards should have power to delegate any of their administrative functions to committees, and to include in them persons who are not members of the board. Para. 799.

113. The proceedings of sub-district boards should be conducted in the vernacular, and those of all rural boards should be published in the vernacular. Para. 800.

114. The creation, suspension or abolition of rural boards, and all alteration in their constitution, must remain in the hands of the Local Government, but there need not be previous reference to the Government of India as is now required in some Provinces. Para. 802.

115. The Commissioner should be able to direct a board to perform any specific act or duty imposed on it by law, and, if his warnings have been neglected, should be competent to take action at its expense. The present powers given to Commissioners and Collectors to intervene in urgent cases, where action of a board is in excess of its legal power or seems likely to lead to a breach of the peace, etc., must remain. Para. 803.

116. The right of inspection of rural board works and properties now given to Commissioners and Collectors should remain. Officers of special Government departments, such as those dealing with public works, education and sanitation, should also have the right to inspect rural boards' works and institutions. *Ibid.*

117. While we look forward eventually to a system of rural boards in Burma, the time and method of introducing these should be left entirely to the discretion of the Local Government. We would leave similar discretion to the Local Government as to the creation of district boards in Assam, where there are now only sub-divisional boards. Paras. 805-6.

Municipalities: Chapter XX.

118. A number of the petty municipalities now existing will not be fit to exercise the large powers which we propose for municipalities in general, and should, like the present "notified areas" and some of the existing local fund "unions," be administered, on more simple lines, by committees which may be styled "town *panchayats*." Paras. 814-15.

119. Municipalities should have the same full powers as we suggest for rural boards in respect to the services assigned to them. Paras. 819-829.

120. They should undertake primary education and may—if they are able and willing to do so—devote money to middle vernacular schools. Paras. 820, 823, & 831-4.

Otherwise, the Government should relieve them of any charges they now have to incur in regard to secondary education, hospitals at district headquarters, famine relief, police, veterinary work, etc. Nor should they contribute for services which are made Provincial, or be made to devote specific proportions of their income to particular objects.

We do not propose to relieve them from plague charges, but where these are heavy the Government should contribute substantially.

- Para. 837. 121. While we do not propose that municipalities should receive any regular subvention from Government, corresponding to the 25 per cent. on the land cess given to rural boards, they should receive assistance in respect to specially large projects, such as those concerned with drainage or water supply ; and in the case of the poorer municipalities some subvention for general purposes will probably be required. Grants of this latter description should, as in the case of rural boards, be of a practically permanent character.
- Para. 839. 122. Municipalities should have full powers in regard to taxation, within the limits of the laws under which they work.
- Para. 841. 123. Government control over municipal borrowing should continue, and any permanent alienation of municipal property, or lease of the same for periods of seven years and upwards, should require outside sanction.
- Paras. 843-4. 124. Subject to the maintenance of prescribed minimum balances, municipalities should have a free hand in respect to their budgets.
- Paras. 847-8. 125. The control of municipalities over their establishments should be of the same character as has been suggested for rural boards.
- Paras. 849-52. 126. Municipal councils should ordinarily contain a substantial elective majority, and should usually elect their own chairman. Government officers should not be allowed to stand for election ; but where a nominated chairman is necessary, he should be an official.
- Para. 853. 127. In some of the larger cities it might be desirable to vest the executive administration in the hands of a full-time nominated official, apart from the chairman of the municipal council. Such an officer would, however, be subject to the control of the council as a whole, and of a standing committee thereof.
- Para. 854. 128. Where a vice-chairman of a municipal council is required, he should be an elected non-official.
- Para. 855. 129. The appointment of nominated members and chairmen of municipal councils, and the gazetting of elected members and chairmen should be entrusted to the Collector ordinarily, and to the Commissioner in the case of cities. The removal of a member for special reasons should always rest with the Commissioner.
- Para. 856. 130. Municipal councils should be able to delegate any of their administrative functions to committees, which may include persons not on the council.
- Paras. 859-61. 131. The general outside control of the Local Government, and of the Commissioner and Collector, should be of the same character as in the case of rural boards ; and officers of special Government departments should enjoy similar right of inspection.
- Para. 867. 132. The corporations of the Presidency municipalities, in which category we would also include Rangoon, should all have powers as large as those which the Bombay municipality now possesses.
- Para. 869. 133. We consider that the Bombay system of vesting the executive municipal administration in the hands of a

separate Commissioner, responsible to the corporation (which elects its own chairman), and to a standing committee thereof, is preferable to the Calcutta and Madras method of making the chairman an official nominated by Government.

134. Where it is considered expedient that hospitals and educational institutions in a Presidency town should be directly controlled by Government, the municipality should not be forced to contribute thereto. Para. 870.

SCHEDULE I.

CIVIL SERVICE REGULATIONS.

Schedule of certain Articles of the Civil Service Regulations in which alterations have been proposed, together with the recommendations of the Commission thereon—*vide* paragraph 158 of the Report.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
89.	Power to suspend the lien of an officer on his permanent appointment when he is likely to be seconded therefrom for a period exceeding three years.	—	The powers of the Local Government might be delegated to heads of departments* in respect of officers whom they can appoint.
94-95.	Power to give special charge allowances to an officer appointed to be in charge of the current duties of an office.	Madras, Vol. II., App., p. 335 ; United Provinces, Vol. VII., App. III., p. 183 ; Bengal, Vol. IV., App. II., p. 206.	The powers of a Local Government might be delegated to heads of departments.
188.	Power to grant allowances during transit to an officiating officer having no permanent appointment, when transferred from one station to another.	Madras, Vol. II., App., p. 335 ; Eastern Bengal and Assam, Vol. V., App. II., p. 228 ; United Provinces, Vol. VII., App. III., p. 183 ; Punjab, Vol. IX., App. VI., p. 188.	The powers of the Local Government might be delegated to heads of departments competent to order such transfer.
229 (Note 2).	Power to grant to officers, who, through no fault of their own, overstay furlough or sick leave, an extension of such leave up to a week, provided leave is to their credit.	Madras, Vol. II., App., p. 332 ; Burma, Vol. III., App. II., p. 179 ; United Provinces, Vol. VII., App. III., p. 172.	The power vested in the Government of India might be granted to Local Governments and other authorities competent to give the original leave. Similarly, subordinate authorities, such as heads of departments, might be authorized to exempt an officer who, through no fault of his own, overstays leave granted by them, from loss of appointment.
232.	Retrospective conversion of absence without leave into leave without allowances.	Madras, Vol. II., App., p. 335 ; United Provinces, Vol. VII., App. III., p. 183.	The powers of the Local Government might be delegated to the officer having power to make the appointment and grant pension.
253-254.	Power to grant exemption from the rule that overstay of privilege and examination leave, or joining time, ordinarily involves an interruption of duty.	Madras, Vol. II., App., p. 335.	The authority which can grant the leave might be allowed to grant the exemption.
353.	The Government of India have now power to grant a compassionate allowance to an officer dismissed for misconduct, insolvency or inefficiency, provided that he was not appointed in England, that his pay does not exceed Rs. 250 a month, and that the compassionate allowance does not exceed two-thirds of the pension which would have been admissible if he had retired on medical certificate.	Q. 44870.	The limit might be raised to Rs. 500 a month, and the power delegated to Local Governments in the case of officers serving under the latter.
357.	Power to allow (in special cases) service which is pensionable under military rules to count for civil pension on the inferior scale.	Madras, Vol. II., App., p. 330.	The powers of the Government of India might be delegated to the Provincial Governments in respect of a <i>quasi</i> -military service, such as the police.
368.	Power to allow temporary service to count for pension where the pension does not exceed Rs. 10 a month.	Madras, Vol. II., App., p. 330 ; Burma, Vol. III., App. II., p. 179 ; Bengal, Vol. IV., App. II., p. 206 ; United Provinces, Vol. VII., App. III., p. 171 ; Q. 44870.	The limit might be raised to Rs. 50 a month, and the power delegated from the Government of India to Local Governments in the case of officers serving under the latter.
399 and 402.	Power to make certain exceptions to the rule that inferior service does not ordinarily count for superior pension.	Eastern Bengal and Assam, Vol. V., App. II., p. 226 ; United Provinces, Vol. VII., App. III., p. 171.	The powers of the Government of India might be delegated to Local Governments.
422	Condonation of interruptions in pensionable service, by the Government of India and by Local Governments within the limits prescribed in the Article.	Madras, Vol. II., App., p. 330 ; Burma, Vol. III., App. II., p. 179 ; Bengal, Vol. IV., App. II., p. 206 ; Eastern Bengal and Assam, Vol. V., App. II., p. 226 ; United Provinces, Vol. VII., App. III., p. 182 ; North-West Frontier Province, Vol. IX., App. III., p. 233 ; Q. 44870.	The authority which has power to grant a pension might condone any interruption. It is not a case of adding to an officer's pensionable service, but of bringing together periods of service actually rendered.

* The term "heads of departments" as used in this column includes the Commissioners of divisions.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
423.	Condonation of deficiencies in pensionable service up to a period of three months, now exercisable by the Government of India in all cases, and by the Local Governments for the same period where the pension is a Provincial charge.	Burma, Vol. III., App. II., p. 179 ; Bengal, Vol. IV., App. II., p. 206 ; United Provinces, Vol. VII., App. III., p. 182.	These powers might be delegated to the authority which has power to grant a pension.
436.	Power to grant a gratuity, not exceeding three months' emoluments, where it has been impossible to comply with the general rule that three months' notice of discharge should be given to an officer.	Burma, Vol. III., App. III., p. 184.	The authority which has power to dispense with an officer's services might also have power to give him such a gratuity.
455.	Power to permit an officer who has submitted a medical certificate of incapacity for further service, to count for pension service rendered after the date of such certificate.	Burma, Vol. III., App. III., p. 184.	The officer who can fill up the appointment might exercise this power, which is now vested in the Local Government.
474 (a).	Grant of gratuities for service of less than ten years.	Burma, Vol. III., App. III., p. 184 ; Eastern Bengal and Assam, Vol. V., App. III., p. 228.	The authority competent to grant such gratuity might exercise the power, allowed to a Local Government, to calculate it on average instead of on actual emoluments when that course would be beneficial to the man retired.
524.	Power to re-employ a pensioner, without loss of pension, for <i>bonâ fide</i> temporary Government work lasting for not more than a year.	Madras, Vol. II., App., p. 330 ; Bengal, Vol. IV., App. II., p. 206 ; Eastern Bengal and Assam, Vol. V., App. III., p. 228 ; United Provinces, Vol. VII., App. III., p. 183.	This power, now vested in Local Governments, might be delegated to any head of a department competent to order such re-employment.
739.	The Local Government may grant a gratuity not exceeding six months' pay or Rs. 600, whichever is less, and the Government of India may grant a gratuity not exceeding six months' pay or Rs. 1,000, whichever is greater, to an officer sustaining serious injury while on duty.	Burma, Vol. III., App. II., p. 179 ; Eastern Bengal and Assam, Vol. V., App. III., p. 226 ; United Provinces, Vol. VII., App. III., p. 172.	The power of the Local Government might be the same as that of the Government of India in respect of officers serving under it.
740.	The Government of India may grant a pension, not exceeding Rs. 25 a month, to an officer injured, or to the family of an officer killed, in the execution of his duty, while a Local Government, in like circumstances, can give pension up to Rs. 10 a month.	Burma, Vol. III., App. II., p. 179 ; Eastern Bengal and Assam, Vol. V., App. II., p. 226 ; United Provinces, Vol. VII., App. III., p. 172 ; Punjab, Vol. IX., App. VI., p. 241 ; Q. 44870.	The power of the Local Government might be the same as that of the Government of India, and some increase in the existing powers of the latter Government seems desirable.
743.	In cases which do not fall strictly within the ordinary rules for gratuities or pensions for injury, etc., the Government of India have power to sanction a pension of Rs. 25 a month (or a gratuity not exceeding Rs. 1,000) to the officer himself or to his family, when injury or death is caused by devotion to duty.	Burma, Vol. III., App. II., p. 179 ; Eastern Bengal and Assam, Vol. V., App. II., p. 226 ; United Provinces, Vol. VII., App. III., p. 172 ; Q. 44870.	The same powers might be conferred on Local Governments.
744.	A Local Government may, as a special case, grant a gratuity not exceeding Rs. 20, or two months' pay, whichever is less, to a day labourer or mechanic injured in the execution of duty (or to his heir if he is killed) if the injury, etc., is not such as to allow the grant of a wound, or extraordinary, pension being granted.	Burma, Vol. III., App. II., p. 179.	These special powers might be increased to Rs. 60 or six months' pay, whichever is less.
825.	Provides that applications for leaves should be submitted to the Local Government, or other authority whose duty it would be to fill up the applicant's appointment if it were vacant.	Bengal, Vol. IV., App. II., p. 207 ; United Provinces, Vol. VII., App. III., pp. 177 & 185.	Heads of departments might grant short leave, and deal with subsidiary matters connected therewith, in the case of officers serving under them but appointed by a Local Government, where the appointment of a substitute is not required.
924 (b).	The Government of India have power to grant pensions up to a limit of Rs. 10 a month, or gratuities not exceeding the equivalent of that amount, without reference to the Secretary of State, where no pension or gratuity is admissible under rule, provided that the general spirit of the Regulations is observed.	Eastern Bengal and Assam, Vol. V., App. II., p. 227 ; United Provinces, Vol. VII., App. III., p. 172 ; Q. 44870.	The powers of the Government of India might be raised from Rs. 10 to Rs. 25 a month, and Local Governments might have the same powers in the case of officers serving under them.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
941.	By permission of the Government of India, a gratuity may be converted into an annuity for life, or for a fixed number of years, subject to adherence to certain prescribed tables of commutation.	United Provinces, Vol. VII., App. III., p. 172.	This power might be given to Local Governments, in respect of gratuities granted by them.
997.	Travelling allowance may be calculated, for special reasons, by a route other than the shortest and cheapest.	—	This power, now vested in the Local Government, might be delegated to heads of departments.
1,010.	Grant of travelling allowance attached to an office to an officer merely placed in current charge thereof.	—	This power, now vested in the Local Government, might be delegated to the authority empowered to give such charge.
1,056	Exemption from the ordinary rule that daily allowances cannot be given for a halt of more than 10 days at one place.	—	This power is now vested in the Local Government. Heads of departments might be empowered up to 30 days.
1,059	Permission to draw expenses for maintaining camp equipage during a halt, not exceeding 10 days (as a rule), at the officer's headquarters.	—	The power, now vested in the Local Government, might be delegated to heads of departments.
1,085	Exception, as regards journeys by sea, to the rule that an officer is not entitled to travelling allowance on joining a first appointment.	—	This power, now vested in the Local Government, might be delegated to the officer making the appointment.
1,159 and 1,162.	Bills for travelling allowances, other than those of the head of a department, require counter-signature by a controlling officer, and such officer may not delegate the duty of counter-signature to subordinates.	Q.'s 30825-33, 37997 and 42378-82; Punjab, Vol. IX., App. VI., p. 244.	The nomination of the controlling officer rests with the Local Government. The chief officer of any department within a district or corresponding area might act as a controlling officer for the purpose of his own bills and those of his subordinates. Further, where a higher official is designated as controlling officer, he might be empowered to allow counter-signature to be made for him, on his responsibility, by a subordinate.
1163.	An Audit officer may accept counter-signature by proper authority as final evidence that the facts of a journey on which a claim for travelling allowance is founded are correct, and that the claim is admissible under rule. It is the duty of the controlling officer, and not of the Audit officer, to enforce departmental rules, but the Audit officer is expected to check distances as entered in travelling allowance bills.	Q. 41141.	It is for consideration whether the detailed audit of travelling allowance bills might not be localized in the offices of Collectors or other local controlling officers.

SCHEDULE II.

CIVIL ACCOUNT CODE.

Schedule of certain Articles of the Civil Account Code in which alterations have been proposed, together with the recommendations of the Commission thereon—*vide* paragraph 170 of the Report.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
2 (Note 1).	The lodging of cash chests of another department for safe custody in a district treasury requires the orders of Government, and the fact has to be reported to the Accountant-General.	Madras, Vol. II., App., p. 334.	This might be a matter for the Collector's discretion.
5 (b).	No claim against Government, not preferred within six months of its becoming due, can ordinarily be paid without the sanction of the Accountant-General.	United Provinces, Vol. VII., App. III., p. 188.	The present limit might be extended to a year.
5 (c).	Claims for arrears of pay and allowances, or to increments of salary, which have been allowed to remain in abeyance for more than two years can only be investigated by the Accountant-General under the orders of the Local Government.	Bengal, Vol. IV., App. II., p. 207 ; Eastern Bengal and Assam, Vol. V., App. II., p. 227 ; United Provinces, Vol. VII., App. III., p. 184.	The power to give such order might be delegated to the authority which appoints the officer by whom the claim is made.
73-75 and 80.	Local officers receive lump sums for certain "contract contingency" charges in regard to which their power of sanction is more complete, and the audit is much more summary and general, than in respect to other items of expenditure.	United Provinces, Vol. VII., App. III., p. 188 ; Bombay, Vol. VIII., App. II., p. 344 ; North-West Frontier Province, Vol. IX., App. III., p. 233 ; Q's 26778, 26889-90, 28097-8, 31396-9, 33120-2, 33166-8, 36087-8, 36807-8, 41141 and 41213-5.	The system of contract contingencies might be considerably expanded. Officers might be permitted, further, to incur non-recurring expenditure on special outside assistance in office matters, such as copying, and in regard to office furniture and equipment. There seemed to be an impression among some witnesses that in matters relating to contingent charges the real power was exercised by the Accountant-General, and not by the Local Government; and the Committee, which we have suggested for the revision of the Code, might examine this point with a view to making the discretion of the Local Government really effective.
77. (Note 1).	Determination of the amount of "permanent advance" for petty expenses in each office.	Madras, Vol. II., App., p. 334.	This power, now exercised by the Local Government, on application made through the Accountant-General, might be delegated to heads of departments, subject to the concurrence of the Accountant-General.
98 (n).	No charge which binds Governments beyond a single payment, such, for instance, as rent, may be incurred without the sanction of Government.	Madras, Vol. II., App., p. 334 ; Burma, Vol. III., App. III., pp. 183-4 ; Bengal, Vol. IV., App. II., p. 208 ; Eastern Bengal and Assam, Vol. V., App. III., p. 227 ; United Provinces, Vol. VII., App. III., p. 184 ; Punjab, Vol. IX., App. VI., p. 242.	Power might be given to heads of departments or other controlling officers, to sanction up to a period of 6 months, expenditure which does not exceed Rs. 10 <i>per mensem</i> in any one case. They might also be allowed to sanction payments of rent for buildings leased by Government, in consultation with the officers of the Public Works Department.
130A (1).	A Local Government may not, without the sanction of the Government of India, remit the payment of interest falling due in ordinary course, on Government loans to local bodies.	Eastern Bengal and Assam, Vol. V., App. IV., p. 225.	This power might be given to the Local Government where it would bear the loss.
136 (a) I.	Advances to public officers for house building require the sanction of the Local Government.	Burma, Vol. III., App. III., p. 184 ; Bengal, Vol. IV., App. II., p. 208 ; United Provinces, Vol. VII., App. III., p. 184.	Within the existing general rules, these advances might be sanctioned by heads of departments.

No. of Article.	Nature of Article or Power.	Reference to Local Government or Witness proposing.	Recommendations of the Commission.
278A.	Local Governments may, subject to certain provisos, sanction non-recurring charges in cases customarily recognized as fit objects of public expenditure, but in which they have not powers under ordinary rules. Such sanction must not involve the setting aside of any existing rule of the Government of India as distinguished from the grant of an exemption from its operation, justified by special circumstances, and it must not establish a new rule or practice involving expenditure.	Q.'s 10626-8, 43671-6, 44911- Burma, Vol. III., App. II., p. 180 ; Bengal, Vol. IV, App. II., p. 208 ; Bombay, Vol. VIII., App. II., pp. 256 and 383 ; Punjab, Vol. IX., App. VI., pp. 240 & 244. Bombay, Vol. VIII., App. II., p. 236.	Under our proposals many of the matters in which this Article has hitherto been applied will hereafter be within the discretion of the Local Government. In regard to the rest, it is suggested that Clause (2) of the Article should simply require that the powers given shall not be used to cover an express contravention of an existing rule, or to meet future charges which are really recurring. Further, the Local Government, and not the Audit officer, should interpret the phrase "customarily recognized as fit objects for the expenditure of public money" in the main body of the Article. The limit of a Local Government's power of sanction might be extended to Rs. 5,000 in the case of provincial expenditure. The present limit is Rs. 1,000. We do not agree with a suggestion made by the Government of Bombay that the powers vested in the Local Governments by this Article should be capable of delegation, within certain limits, to heads of departments and other authorities. The present Article is of such a very special character that its application should be reserved to the Provincial Governments.
279.	Local Governments have power to write off the value of stores or public money lost by fraud, negligence or other causes, subject to report to the Government of India when (1) the loss exceeds Rs. 1,000, and falls upon Imperial revenues, or (2) some defect of system is apparent the amendment of which requires the orders of the Supreme Government.	Madras, Vol. II., App., p. 334 ; Bengal, Vol. IV., App. II., p. 208 ; Eastern Bengal and Assam, Vol. V., App. IV., pp. 224 & 227 ; United Provinces, Vol. VII., App. III., p. 184.	Power might be delegated to heads of departments within certain limits, provided such loss has not been caused by defect of system or negligence, which ought to be reported to the Local Government.
279A.	Local Governments have power to remit, in the case of officials serving under them, disallowances by Audit officials which affect payments made more than six months before the date when they were challenged ; provided they consider the amount to have been drawn by the official under a reasonable belief on his part that he was entitled to it. The sanction of the Government of India, and, where necessary, of the Secretary of State, must, however, be obtained to remission of any disallowances made within six months from the date of payment.	Madras, Vol. II., App., p. 334 ; Bengal, Vol. IV., App. II., p. 208 ; United Provinces, Vol. VII., App. III., p. 173 ; Punjab, Vol. IX., App. VI., pp. 240 & 244 ; Q. 44869.	Local Governments might have full powers of remission in such cases, provided the expenditure would not require the sanction of the Secretary of State, and that the overdrawal does not evidence some defect in system which should receive the notice of the Government of India. The Accountant-General should have the usual power of bringing to notice cases in which he thinks the intention of the rule is being misapplied.

SCHEDULE III.

Schedule* of proposals made by Local Governments for the delegation of powers involving the amendment of existing Acts, *vide* paragraph 409 of the Report.

A.—INDIA ACTS (applying to more than one Province).

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VIII of 1851.	To vary scheduled rates of tolls	Government of India.	Local Government	Punjab.
Act XXXVI of 1858, Sec. 17 B.	To declare a Provincial lunatic asylum to be a lunatic asylum at the Presidency town for the purposes of the Act.	Do.	Do.	Madras.
Sec. 17 C.	To move lunatics outside the Province on concurrence of the Local Government concerned in the acceptance of the charge.	Do.	Do.	Punjab.
Act XI of 1859, Sec. 26.	To annul the sale of estates	Local Government	Board of Revenue	Bengal.
Act V of 1861, Sec. 2.	To sanction changes in the rates of police pay	Government of India.	Local Government	Punjab.
Sec. 14.	To depute additional police force in the neighbourhood of railways or other works.	Local Government	Inspector-General of Police, Commissioners	Eastern Bengal and Assam.
Sec. 15.	To sanction the quartering of punitive police...	Do.		Punjab.
Act XXIII of 1863, Sec. 5.	To confirm, modify, or revise the order of the Collector as regards claims or objections to his proceedings in connexion with the sale or other disposition of waste land.	Board of Revenue	Commissioners	Bengal and Eastern Bengal and Assam.
Sec. 6.	To direct a suit to be brought to try the claim of any claimant of waste land, or the objection of any objector, within twelve months after an objection or claim has been admitted by the Collector.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 7.	To constitute a special Court to try claims to waste lands.	Do.	Do.	Do.
Sec. 10.	To appoint any officer, other than the Collector, to appear on behalf of the Local Government as defendant or plaintiff in suits under sections 5 and 6.	Do.	Do.	Do.
Sec. 22.	To award compensation for land sold absolutely, though claim be not preferred in time.	Do.	Do.	Do.
Sec. 23.	To award compensation for land sold subject to any condition or reservation, if claim is proved, though such claim be not preferred in time.	Do.	Do.	Do.
Act XV of 1864, Sec. 1.	To vary scheduled rates of tolls	Government of India.	Local Government	Punjab.
Act VII of 1870, Sec. 19 A.	To refund excess court-fee paid on the probate of the will or letters of administration, when the property of the deceased is estimated to be of greater value than the same afterwards proves to be.	Board of Revenue (or Financial Commissioner).	Collectors (within whose jurisdiction the probate or letters were granted).	Madras.
		Do.	Commissioners	Eastern Bengal and Assam and Burma. Baluchistan.
		Agent to the Governor-General.	Revenue Commissioner.	
Sec. 19 B.	To refund excess court-fee paid on the probate of the will or letters of administration, when the value of the property has decreased by the payment of debts due from the deceased.	Board of Revenue (or Financial Commissioner).	Collectors (within whose jurisdiction the probate or letters were granted).	Madras.
		Do.	Commissioners	Eastern Bengal and Assam and Burma. Baluchistan.
		Agent to the Governor-General.	Revenue Commissioner.	

* Proposals touching the Northern India and Bengal Excise Acts have been omitted from the schedule, since these Acts are now under revision in connexion with the report of the Excise Committee of 1905, and in framing the new legislation required the desirability of delegating powers as far as possible will, no doubt, be duly considered.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VII of 1870— <i>cont.</i> Sec. 19 E.*	To remit penalty inflicted on account of under-payment of court-fees when applying for probate or letters of administration.	Board of Revenue (or Financial Commissioner). Agent to the Governor-General.	Commissioners Revenue Commissioner.	Eastern Bengal and Assam and Burma. Baluchistan.
Sec. 19 G.	To receive an application to supplement insufficient payment of court-fees.	Board of Revenue (or Financial Commissioner). Agent to the Governor-General.	Deputy Commissioners. Revenue Commissioner.	Eastern Bengal and Assam and Burma. Baluchistan.
Sec. 19 H (8).	To make rules for the guidance of Collectors in the exercise of the powers conferred by section 19 H (3).	Local Government	Board of Revenue (or Financial Commissioner). Commissioners	Eastern Bengal and Assam and Burma.
Sec. 19 J (1).†	To certify an excess fee, penalty, or forfeiture as due.	Financial Commissioner.	Commissioners	Burma.
Sec. 19 J (2).	To remit penalties, etc.	Board of Revenue	Commissioners	Bengal and Eastern Bengal and Assam.
Secs. 20, 22, and 23.‡ Sec. 27.	To approve rules relating to process-fees and the execution of processes. To make rules for the supply of stamps, the number of stamps to be used, renewal of damaged stamps, and the keeping of accounts of all stamps used under the Act.	Government of India. Local Government	Local Government Board of Revenue (or Financial Commissioner).	United Provinces, Punjab, and Burma. Bengal, Eastern Bengal and Assam, and Burma.
Sec. 34.	To make rules regulating the sale of stamps to be used under the Act, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons.	Do.	Do.	Do.
Sec. 35.	To reduce or remit fees mentioned in the 1st and 2nd schedules to the Act.	Government of India.	Local Government	Do.
Act VIII of 1870, Sec. 1.	To issue notifications regarding female infanticide.	Do.	Do.	Punjab.
Act I of 1871, Sec. 4.	To exercise control over pounds established by municipalities.	Local Government	Commissioners	Eastern Bengal and Assam.
Sec. 12.	To direct the levy of increased rate of fine by pound-keeper in any local area.	Do.	District Magistrate.	Do.
Sec. 12.	To vary scale of fines on impounded cattle ...	Government of India.	Local Government	Punjab.
Sec. 12.	To fix fines	Local Government	Commissioners	Do.
Sec. 26.	To direct the extension of provision as to pigs to other kinds of cattle.	Do.	District Magistrates.	Eastern Bengal and Assam.
Act V of 1871, Sec. 34.	To make rules regarding convicts undergoing transportation within the Province.	Government of India.	Local Government	Punjab.
Act XXVII of 1871. Secs. 2 and 5.	To notify criminal tribes... ..	Do.	Do.	Do.
Sec. 11.	To register members of criminal tribes and grant passes.	District Magistrate.	Any authorised Magistrate.	Do.
Sec. 15.	To make arrangements in connexion with settlement or removal of criminal tribes.	Government of India.	Local Government	Do.
Sec. 17.	To place criminal tribes in a reformatory settlement.	Do.	Do.	Do.
Sec. 18.	To make rules	Do.	Do.	Do.
Act XV of 1872. Sec. 6.	To grant or revoke licenses to solemnize marriages.	Local Government	Financial Commissioner.	Burma.
Sec. 7. §	To appoint marriage registrars for any district.	Do.	Do.	Do.
Sec. 9.	To grant or revoke licenses to grant certificates of marriage between Native Christians.	Do.	Do.	Do.
Secs. 62 and 64. Act VIII of 1873, Sec. 75.	To prescribe forms of registers and extracts ... To make rules for carrying out the Canal Act (except as regards charges—sec. 75 (4)).	Do. Government of India.	Do. Local Government	Do. Punjab.
Act IX of 1874, Sec. 11.	To create Government workhouses	Do.	Do.	Do.
Sec. 16.	To deport European vagrants	Local Government	Commissioner of Police, Calcutta.	Bengal.
Sec. 36.	To make rules for workhouses	Government of India.	Local Government	Punjab.

* It was also proposed, under this section, by the Governments of Eastern Bengal and Assam and Burma, that the power to have the probate or letters of administration duly stamped, on payment of full court-fee and penalty, should be delegated from the Board of Revenue (Financial Commissioner) to the Deputy Commissioner.

† It was also proposed by the Government of Burma that this power should be given to Deputy Commissioners, and by the Agent to the Governor-General in Baluchistan that it should there be delegated from the Agent to the Governor-General to the Revenue Commissioner.

‡ It was proposed by the Bengal Government that the power to fix the number of process serving peons in Revenue Courts (sec. 23), should be delegated from the Local Government to the Board of Revenue.

§ It was also proposed by the Government of Bengal to delegate this power from the Local Government to the Inspector-General of Registration, subject to report to Government.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act. XIV of 1874, Secs. 5 and 5 A.	To extend enactments to scheduled districts ...	Government of India.	Local Government	Punjab.
Act XIX of 1876, Sec. 10.	To prohibit dramatic performances	Do.	Do.	Do.
Act III of 1877, Sec. 5.	To transfer villages from one registration sub-district to another.	Local Government	Inspector-General of Registration (in consultation with Collector).	Madras.
Secs. 6 and 13.	To appoint, suspend, remove or dismiss sub-registrars.	Do.	Inspector-General of Registration.	United Provinces.
Sec. 14.	To regulate salaries of registering officers ...	Government of India.	Local Government	Punjab.
Sec. 78.	To prepare and alter table of fees	Do.	Do.	Burma.
Sec. 78.	To make rules regarding details of registration operations.	Do.	Do.	Punjab.
Act I of 1878, Sec. 7.	To declare any place to be a warehouse for opium imported into territories administered by Local Government and to cancel any such declaration.	Local Government	Board of Revenue	Bengal and Eastern Bengal and Assam.
Secs. 8 and 13.	To frame rules consistent with the Act ...	To be subject to the control of the Governor-General in Council instead of requiring his previous sanction.		Burma.
Sec. 8.	To sanction rules relating to warehouses for opium.	Government of India.	Local Government	Bengal.
Sec. 12.	To authorize an officer to enquire into cases in which an offence has been committed when the offender cannot be found or when opium not in the possession of any person cannot be satisfactorily accounted for.	Local Government	Board of Revenue	Bengal and Eastern Bengal and Assam.
Sec. 13.	To sanction rules relating to disposal of confiscated articles.	Government of India.	Local Government	Bengal.
Sec. 13 (b)	Rewards in opium cases	Instructions as to rewards should be given by executive order of the Local Government, the section being repealed.		United Provinces.
Sec. 14.	To authorize officers of the Excise, Police, Customs, Salt, Opium or Revenue Departments superior in rank to a peon or constable, on information that opium is unlawfully kept in any enclosed place, to make search, etc.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 19.*	To empower officers to issue warrants to arrest persons suspected of committing an offence relating to opium.	Do.	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam and Burma.
Sec. 22.	To authorize an officer to attach poppy illegally cultivated (with certain exceptions).	Do.	Board of Revenue	Eastern Bengal and Assam.
Sec. 24.	To authorize an officer to deal with applications from an opium farmer for recovery of amount due to him from his licensee (with certain exceptions).	Do.	Do.	Do.
Act VII of 1878, Sec. 26.	To declare forest no longer reserved	Government of India.	Local Government	Punjab.
Sec. 70.	To alter fines for cattle trespass... ..	Do.	Do.	Do.
Sec. 77.	To make rules under the Act	Do.	Do.	Do.
Act VIII of 1878, Sec. 9.	To make rules, prescribing and limiting powers and duties of Customs officers.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Burma.
Sec. 11.	To declare places which shall be ports, the limits of such ports, and places to be wharves. To alter the name of port or wharf, and to declare what shall be deemed to be a Custom House.	Do.	Do.	Do.
Sec. 12.	To declare places to be ports for the carrying on of a coasting trade.	Do.	Do.	Madras, Eastern Bengal and Assam and Burma.
Sec. 14.	To declare a customs-port to be a warehousing port.	Do.	Do.	Madras and Burma.
Sec. 15.	To appoint public warehouses	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras, Eastern Bengal and Assam and Burma.
Sec. 16.	To prescribe form of application for license for private warehouse.	Do.	Do.	Madras.

* It was also proposed by the Governments of Bengal and Eastern Bengal and Assam to delegate from the Local Government to the Board of Revenue power to authorize an officer to issue a warrant for the arrest of any person by whom an offence relating to opium has been committed in the case of individuals. Government retaining the power in the case of classes.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VIII of 1878— <i>cont.</i>				
Sec. 17.	To appoint stations for Customs officers for boarding and landing from vessels.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras and Eastern Bengal and Assam.
Sec. 19 A.	To appoint officers to supervise detention and confiscation of prohibited goods.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam.
Sec. 26.	To exempt locally produced goods from payment of excise duty on reimportation.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras and Eastern Bengal and Assam.
Sec. 53.	To fix places at a port beyond which vessels cannot enter without filing manifests.	Local Government	Board of Revenue (Financial Commissioner).	Madras, Eastern Bengal and Assam and Burma.
Sec. 56.	To prescribe particulars to be entered on manifests by receiving officer.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras.
Sec. 75.	To prescribe landing fees on passengers' baggage or postal parcels.	Local Government	Board of Revenue (Financial Commissioner).	Madras, Eastern Bengal and Assam and Burma.
Sec. 76.	To suspend the provisions of the Act regarding boat-notes.	Do.	Do.	Madras and Eastern Bengal and Assam.
Sec. 76.	To prescribe the particulars to be entered on boat-notes.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras.
Sec. 79.	To prescribe rules and fees for the issue of licenses and registration of cargo boats; and to prohibit the plying of unlicensed cargo boats.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam.
Sec. 83.	To prescribe the limit of time within which owners may land goods.	Do.	Do.	Madras, Bengal, and Eastern Bengal and Assam.
Sec. 85.	To declare the provisions of sec. 85 to be applicable to particular ports.	Do.	Do.	Madras.
Sec. 91.	To prescribe form of application for leave to warehouse.	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras.
Sec. 96.	To exempt salt and salted fish from the operation of the section.	Local Government	Board of Revenue (Financial Commissioner).	Do.
Sec. 101.	To fix rates of rents and warehouse dues ...	Board of Revenue (Financial Commissioner).	Chief Customs Officer.	Eastern Bengal and Assam.
Sec. 104.	To prescribe the form of application for permission to remove goods from one warehouse to another in the same port.	Do.	Collector of Customs.	Madras and Burma.
Sec. 105.	To prescribe form of application to remove goods from one port to another.	Do.	Do.	Madras.
Sec. 106.	To prescribe period for the due arrival of goods removed from one warehousing port to another.	Do.	Chief Collector of Customs.	Burma.
Sec. 107.	To permit persons desirous of removing goods from one warehouse to another to enter into a general bond.	Do.	Collector of Customs.	Madras, Eastern Bengal and Assam and Burma.
Sec. 113.	To prescribe form of application to clear goods from any warehouse for home consumption or for shipment.	Do.	Do.	Madras and Burma.
Sec. 116.	To prescribe scale of ullage and wastage for wines, etc.	Local Government	Board of Revenue (Financial Commissioner).	Madras and Burma.
Sec. 117.	To admit ullage and wastage in excess of the scale prescribed by the Local Government (exceeding that contemplated in sec. 116).	Board of Revenue (Financial Commissioner).	Collector of Customs.	Madras and Eastern Bengal and Assam.
Sec. 122.	To remit duties on warehoused goods lost or destroyed.	Do.	Do.	Madras, Bengal and Eastern Bengal and Assam.
Sec. 125.	To decide where goods may be deposited in a public warehouse and on what terms.	Do.	Do.	Madras and Eastern Bengal and Assam.
Secs. 130 and 133.	To make rules for transshipment and prescribe fees.	Local Government	Board of Revenue (Financial Commissioner).	Burma.
Sec. 144 b.	To appoint warehouses for receiving spirit removed from a distillery without prepayment of duty for exportation.	Do.	Do.	Eastern Bengal and Assam.
Sec. 147.	To fix rates of ullage and wastage to be allowed in the case of spirit to be removed under bond.	Do.	Do.	Madras, Eastern Bengal and Assam and Burma.
Sec. 148.	To permit free entry of spirit imported when it is to be delivered into a warehouse, and when the excise duty leviable thereon is to be paid on its removal from the warehouse.	Do.	Do.	Madras, Bengal, and Eastern Bengal and Assam.
Sec. 151.	To permit import, without payment of differential duty, of spirit which has paid excise duty at another place, when the spirit is to be delivered into a warehouse.	Do.	Do.	Madras and Bengal.
Sec. 155.	To frame rules for the denaturing of spirits ...	Do.	Do.	Madras.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VIII of 1878— <i>cont.</i> Sec. 162.	To prescribe rules for general check and control of discharge of cargo from coasting vessels.	Board of Revenue (Financial Commissioner).	Chief Customs Officer.	Eastern Bengal and Assam.
Sec. 164.	To authorize grant and revocation of general passes for lading and clearance and for entry and unloading of coasting steam vessels.	Do.	Do.	Do.
Sec. 179.	To appoint a place for the deposit of things seized as liable to confiscation.	Do.	Do.	Do.
Sec. 182.	To limit power of adjudication of confiscations and penalties in case of an officer performing the duties of a Customs Collector.	Local Government	Board of Revenue (Financial Commissioner).	Bengal, Eastern Bengal and Assam and Burma.
Sec. 191.	To grant refund of Customs duty	Do.	Do.	Bengal and Burma.
Sec. 199.	To fix wharfage fees	Board of Revenue (Financial Commissioner).	Chief Customs Officer.	Eastern Bengal and Assam.
Sec. 202.	To hear appeals from Custom House agents ...	Do.	Collector of Customs.	Madras.
Sec. 206.	To give compensation for damage done by Customs officers in the removal of goods from a warehouse.	Do.	Chief Collector of Customs (up to Rs. 250).	Eastern Bengal and Assam and Burma.
Act XVII of 1878. Sec. 8.	To let ferry tolls by public auction for a period not exceeding five years.	Commissioner	District Boards and Municipalities.	United Provinces.
Sec. 8.	To let such tolls by public auction for a period exceeding five years.	Local Government	Commissioner	Do.
Sec. 10.	To compensate lessees of ferries	Do.	Commissioner	Punjab.
Act III of 1879. Sec. 5.	To sanction rules for the destruction of records belonging to the High Court, or Courts of Civil and Criminal Jurisdiction subordinate to the High Court.	Government of India.	Local Government	Madras, United Provinces, Punjab and Burma.
Act XIV of 1879. Sec. 3.	To approve rules made under the Act	Local Government	Commissioner	United Provinces.
Act XVIII of 1879. Secs. 18-19.	To appoint a person— (i) To sign a certificate to be issued to a Revenue Agent authorizing the latter to practise. (ii) To renew such certificate, and (iii) To enrol the Revenue Agent.	Board of Revenue	Commissioner	Eastern Bengal and Assam.
Sec. 37.	To appoint examiners for the examination of Revenue Agents, and to make regulations for the conduct of such examinations.	Local Government	Board of Revenue	Do.
Act VII of 1880. Sec. 73.	To appoint receivers of wreck	Government of India.	Local Government	Madras.
Act XII of 1880. Sec. 2.	To appoint <i>kazis</i>	Local Government	District Magistrate.	Do.
		Do.	Inspector-General of Registration.	Eastern Bengal and Assam.
Act XIII of 1880. Sec. 4.	To extend Act to cantonments	Government of India.	Local Government (subject to control of Government of India).	Punjab.
Sec. 8.	To grant licences to private vaccinators to perform vaccination, or to cancel or suspend such licences.	Local Government	Commissioner	Eastern Bengal and Assam.
Sec. 19.	To approve rules made under the Act	Do.	Financial Commissioner.	United Provinces.
Act XVI of 1881. Sec. 8.	To make rules to regulate and prohibit the placing of obstruction in fairways.	Government of India.	Local Government	Eastern Bengal and Assam.
Act XXVI of 1881. Sec. 148.	To appoint Notaries Public	Do.	Do.	Madras and Punjab.
Act XII of 1882. Sec. 12.	To confiscate articles in respect of which an offence has been committed, which exceed five seers in weight, or to impose a penalty in lieu of confiscation.	Commissioner	Collector	Eastern Bengal and Assam.
Sec. 15.	To empower salt revenue officers to enter and search places.	Local Government	Board of Revenue	Do.
Sec. 30.	To invest persons with the powers of an Assistant Commissioner under the Act, or with any of the powers conferred by it on salt-revenue-officers.	Do.	Do.	Do.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act XIX of 1883. Sec. 4 (1).	To empower an officer to grant loans under the Act.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 4 (2) (f).	To declare by notification what works should be regarded as improvements for the purposes of the Act.	Do. (with the previous sanction of the Governor-General in Council.)	Do.	Do.
Sec. 5.	To prescribe form of notice calling upon all persons objecting to loan applied for to appear before the officer to whom the application is made and submit their objections.	Local Government	Financial Commissioner.	Burma.
Sec. 10, (a), (b), (c), (g), (h).	To make rules, consistent with the Act ...	Do.	Do.	Do.
Sec. 11.	To make rules fixing the period up to which increase in value derived from the improvement of waste or unirrigated land should not be taken into account.	Do. (with the approval of the Governor-General in Council.)	Board of Revenue	Eastern Bengal and Assam.
Act XXI of 1883. Secs. 54 and 56.	To grant licences to masters of vessels to carry emigrants.	Local Government	Protector of Emigrants, Calcutta (if vessel passed after survey).	Bengal.
Act VI of 1884. Secs. 23 and 24.	To grant certificates to masters, serangs, engineers, and engine drivers.	Do.	Principal Port Officer.	Burma.
Sec. 69.	To frame rules under the Act	Government of India.	Local Government	Do.
Act XII of 1884. Sec. 4.	To make rules as to loans to be made to owners and occupiers of arable land for the relief of distress, etc.	Local Government (with previous sanction of the Government of India).	Financial Commissioner (subject to the control of the Local Government).	Do.
Act XVIII of 1885. Sec. 7 (3).	To recover expenses occasioned through damage done, or obstruction caused, to the surface of the land or to any works thereon by the improper working of mines.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Sec. 9.	To pay compensation for injury done to mines.	Do.	Do.	Do.
Sec. 10.	To pay compensation for injury done to surface lands overlying mines, caused by the making of any airway, or other work.	Do.	Do.	Do.
Sec. 13.	To take measures for the safety of surface land over mines.	Do.	Do.	Do.
Act II of 1886. Sec. 16 (5).	To prescribe the manner in which the list of assesseses under Part IV. whose annual income does not amount to Rs. 2,000 should be published.	Do.	Do.	Eastern Bengal and Assam
Sec. 18. (1) (b).	To empower Collectors to publish a general notice in certain places not being municipal towns.	Do.	Do.	Madras and Eastern Bengal and Assam.
Sec. 30 (2).	To direct by what authority any powers or duties incident to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed, when that process is employed for the recovery of income tax.	Do.	Do.	Eastern Bengal and Assam.
Sec. 30 (4).	To direct, with respect to any specified area, that income tax should be recovered with, and as an addition to, any municipal tax or local rate in the same way as the latter.	Do.	Do.	Do.
Sec. 38 (3).	To sanction prosecution of any person for breach of rules for preventing the disclosure of particulars contained in documents delivered or produced with respect to assessment.	Do.	Do.	Do.
Sec. 40.	To delegate the powers and duties of Collectors and Commissioners under the Act to any other officer or person.	Do.	Do.	Bengal, Eastern ; Bengal and Assam, and Punjab.
Sec. 47 (1).	To declare which place shall, for the purposes of this Act, be deemed to be the place of business of a company or firm having several places of business in territories subject to different Local Governments.	Government of India.	Do. (With reference through Local Government to Government of India in doubtful cases).	Eastern Bengal and Assam.
Sec 47 (3).	To declare which place shall, for the purposes of this Act, be deemed to be the residence of a person having several places of residence in territories subject to different Local Governments.	Do.	Do.	Do.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act VI of 1886, Sec. 12.	To appoint Registrars for territories under the Local Government.	Local Government	Financial Commissioner.	Burma.
Sec. 12.	Do. do.	Do.	Inspector-General of Registration, (subject to report to Government).	Bengal.
Sec. 36.	To make rules regarding registration of births and deaths.	Governor-General in Council.	Local Government	Punjab.
Act XI of 1886, Sec. 4.	To make an order authorizing the construction of a tramway on land not within limits of municipality or cantonment.	Government of India.	Do.	Burma and Punjab.
Act VII of 1887, Sec. 3.	To make rules for determining the value of land for purposes of jurisdiction in certain suits.	Local Government (with previous sanction of the Government of India).	Do.	Punjab.
Act IX of 1887, Sec. 5 (1).	To establish Small Cause Courts	Do.	Local Government (but the concurrence of the General Officer Commanding should be obtained in the case of cantonment areas).	Baluchistan and Punjab.
Sec. 8 (1).	To appoint additional Judge of a Small Cause Court.	Do.	Do.	Do.
Act XII of 1887, Sec. 19.	To increase pecuniary limit of jurisdiction of subordinate Civil Courts in Agra.	Local Government	High Court	United Provinces.
Sec. 25.	To invest Subordinate Judges and Munsifs in Agra with Small Cause Court jurisdiction.	Do.	Do.	Do.
Sec. 30.	To remove or suspend ministerial officers of Civil Courts in Agra.	Do.	Do.	Do.
Sec. 34 (1).	To transfer and exchange ministerial officers of Civil Courts.	Do.	District Judges	Bengal and United Provinces.
Act X of 1889, Sec. 4.	To extend to any port the provisions of the Act, or certain portions thereof, and to fix the limits of the port.	Government of India.	Local Government	Madras.
Sec. 5.	To alter limit of ports	Do.	Do.	Do.
Sec. 33 (2).	To fix the rates of port dues at any port newly brought under the provisions of the Act.	Do.	Do.	Do.
Sec. 35 (1).	To fix rates of fees for pilotage	Do.	Do.	Madras and Burma.
Act XIII of 1889, Sec. 4.	To declare, and make changes in, the boundaries of cantonments.	Do.	Do. (where the Local Government and General Officer commanding the Division are agreed).	United Provinces.
Sec. 17 (1).	To modify the taxation of a cantonment, already sanctioned by the Government of India.	Do.	Do. (subject to control of the Government of India).	Do.
Sec. 17 (2).	To apply or adapt rules for the assessment and recovery of cantonment rates.	Do.	Do.	Do.
Sec. 20.	To grant individual or general exemption from cantonment taxation.	Do.	Do. (on recommendation of cantonment committee and subject to the control of the Government of India).	Do.
Sec. 23.	To exercise a general control over the cantonment fund.	Local Government	General officer commanding the division (subject to control of Quarter Master General).	United Provinces and Baluchistan.
Act XIII of 1889, Secs. 4 and 17.	To define the boundaries of cantonments, and impose and remove taxes within them.	Government of India.	Local Government	Burma.
Act VIII of 1890, Sec. 40.	To direct the discharge from guardianship of a Collector appointed to be a guardian under the Act.	Local Government	Board of Revenue as Court of Wards.	Eastern Bengal and Assam.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing
		From	To	
Act IX of 1890, Sec. 135 (1),	To declare a railway administration to be liable to pay tax on railway property within municipal limits.	Government of India.	Local Government	Madras.
Act X of 1892, Sec. 3.	To levy a general rate, not exceeding 5 per cent., on the gross income of all private estates under Government management, to meet cost of Government establishments and contingent expenditure incurred by Government for supervision and management of such estates: also to vary, reduce or remit such rates.	Local Government	Board of Revenue as Court of Wards.	Eastern Bengal and Assam.
Sec. 4.	To direct a special charge to be made against an estate, if it is necessary to employ an officer of Government to give legal advice or to audit accounts on behalf of the estate.	Do.	Do.	Do.
Sec. 7.	To make rules and issue orders under the Act.	Do.	Do.	Do.
Sec. 8.	To decide the cost attributable to any Government establishments employed in the supervision or management of an estate.	Do.	Board of Revenue	Bengal.
Act I of 1894, Sec. 3 (c).*	To appoint officers to perform the functions of a Collector under the Act.	Do.	Board of Revenue (Financial Commissioner). Commissioner	Bengal, United Provinces, and Punjab.
Sec. 4.†	To issue preliminary notification for the acquisition of land for public purposes.	Do.		Bengal, United Provinces (if value of land does not exceed Rs. 1000), and Burma (subject to certain limits of area and cost).
Sec. 6.‡	To make a declaration that a particular piece of land is required for a public purpose or for a company.	Do.	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam, and United Provinces.
Sec. 17 (1).	To direct Collectors to take possession of land needed for public purposes or for a company, in cases of urgency, before award has been made.	Do.	Do.	Bengal, Eastern Bengal and Assam, and United Provinces.
Sec. 17 (2).	To direct acquiring immediate possession of land in case of unforeseen emergency, etc.	Do.	Commissioner	Bengal and Burma.
Sec. 31 (3).§	To make compensation otherwise than by awarding money for land acquired under the Act.	Do.	Board of Revenue (Financial Commissioner).	Bengal, Eastern Bengal and Assam, and United Provinces.
Sec. 35 (1).	To direct the Collector to procure temporary occupation and use of waste or arable land needed for a public purpose or for a company.	Do.	Do.	Do.
Sec. 38 (1).	To authorize an officer of a company to exercise powers under section 4.	Do.	Do.	Eastern Bengal and Assam.
Sec. 40.	To direct enquiry as to utility of work for which land is required by a company, and to appoint an officer to conduct the enquiry.	Do.	Do.	Do.
Sec. 41.	To require a company to enter into an agreement in respect to any land to be acquired for it.	Do.	Do.	Do.
Sec. 42.	To publish agreement, executed under sec. 41, in the <i>Gazette of India</i> and in the local Official Gazette.	Do.	Do.	Do.
Sec. 48 (1).	To withdraw from intended acquisition of land.	Do.	Do.	Bengal, Eastern Bengal and Assam, and United Provinces.
Sec. 49 (2).	To order the acquisition of the whole of the land, of which the land first sought to be acquired forms a part, in case the claim for severance is considered unreasonable or excessive.	Do.	Do.	Bengal and United Provinces.
Sec. 55 (1).¶	To make rules for the guidance of officers ...	Do. (subject to sanction of the Government of India.)	Do.	Bengal.

* It is proposed by the Government of Bengal that the powers of the Local Government to vest with powers under Sec. 3 of the Act be delegated to Commissioners (subject to report to Government).

† It is proposed by the Government of Eastern Bengal and Assam that this power shall be delegated from the Local Government to the Board of Revenue.

‡ It is proposed by the Governments of Burma, Bengal, and the United Provinces (if value of land does not exceed Rs. 1,000) to delegate the power to issue notification for the acquisition of land to Commissioners.

§ It is proposed by the Government of Madras that the powers of the Local Government under this section be delegated to the Collector.

|| It is proposed by the Government of Burma that this power be delegated to Commissioners.

¶ It is proposed by the Punjab Government that the powers of the Government of India under this section be delegated to the Local Government.

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1894, Sec. 59.	To make rules for matters detailed in this section.	Government of India.	Local Government (subject to general control of Government of India.)	Punjab.
Sec. 60 (r).	To make rules for the appointment and guidance of visitors of prisons.	Local Government	Commissioner	United Provinces.
Act II of 1896, Sec. 16 (1).	To empower officers to inspect mills ...	Do.	Board of Revenue	Madras.
Act VIII of 1896, Sec. 4 (1).	To appoint a public, or license a private, warehouse at any place which is not a warehousing port, and to cancel such appointment or license.	Do.	Do.	Bengal and Eastern Bengal and Assam.
Sec. 5.	To permit conveyance of salt to inland bonded warehouses under bond.	Board of Revenue	Collector of Customs, Calcutta.	Bengal.
Act VIII of 1897, Sec. 5.	To establish reformatory schools ...	Government of India.	Local Government	Punjab.
Act V of 1898, Sec. 4 (1) (s).	To alter the limits of a police station as long as the number of stations in a district is not altered.	Local Government	Commissioner	United Provinces.
Sec. 14.	To appoint Honorary Magistrates ...	Do.	Commissioner	Eastern Bengal and Assam. Bengal and United Provinces.
Sec. 32 (3).	To empower Court of a Magistrate of the 2nd class to pass sentences of whipping.	Do.	Do.	United Provinces.
Sec. 45 (3).	To make rules for the appointment of village headmen.	Do.	Do.	Do.
Sec. 144 (5).	To continue an order under this section in urgent cases of nuisance or apprehended danger.	Do.	Do.	Do.
Sec. 174.	To empower an officer to enquire into and report on suicides, etc.	Do.	Do.	Do.
Sec. 190 (1).	To empower Magistrates to take cognizance of offences.	Do.	Do.	Do.
Sec. 206.	To empower a Magistrate to commit for trial ..	Do.	Do.	Do.
Sec. 260.	To empower Magistrates to try summarily ...	Do.	Do.	Do.
Sec. 401.	To remit sentences of solitary confinement in the case of prisoners reported to be permanently unfit to undergo such confinement, and to release prisoners whose release is necessary on medical grounds.	Do.	Inspector-General of Prisons.	Burma.
Sec. 401.	To sanction temporarily the remission or suspension of sentence of a prisoner selected to be an approver in a criminal case.	Do.	Inspector-General of Police.	Eastern Bengal and Assam.
Sec. 464 to 472.	To send criminal lunatics to asylums ...	Do.	The Courts may be authorized to do this, except that orders of Magistrates subordinate to the District Magistrate should require the latter's confirmation.	United Provinces.
Secs. 466 (2), and 471.	To order removal to, and detention in, asylums of criminal lunatics.	Do.	District Magistrate or Sessions Court concerned.	Bengal.
Sec. 472.	To receive special reports as to state of mind or death of criminal lunatics.	Do.	Do.	Do.
Sec. 473.	To pass orders for trial of criminal lunatics ...	Do.	Do.	Do.
Secs. 474 and 475.	To release criminal lunatics ...	Do.	Do.	Do.
Sec. 544.	To make rules for the payment of expenses of complainants and witnesses attending Criminal Courts.	Government of India.	Local Government	Madras.
Act VI of 1898, Sec. 26.	To dispose of intercepted parcels ...	Do.	Do.	Punjab.
Act II of 1899, Sec. 2 (9).	To appoint an officer to be a Collector for the purposes of the Act.	Local Government	Board of Revenue	Bengal.
Sec. 33 (3) (b).	To determine who shall be deemed to be persons in charge of public offices authorized to examine and impound instruments not duly stamped.	Do.	Do.	Eastern Bengal and Assam.

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act II of 1899— <i>cont.</i> Sec. 39.	To refund penalty exceeding Rs. 5 on documents impounded by officers having authority to receive evidence, and to forward to Collectors when no application is made for the same.	Board of Revenue	Collector. Commissioner.	Madras. Burma.
Sec. 45 (1) & (2).	To sanction refund of penalties or excess duty in certain cases.	Do.	Commissioner.	Eastern Bengal and Assam and Burma.
Sec. 51.	To refund, without limit of time, the value of stamped papers used for printed forms of instruments no longer required by companies, etc.	Do.	Collector. Commissioner.	Madras. Eastern Bengal and Assam.
Sec. 56 (1).	To exercise control over powers exercisable by a Collector under Chapters IV and V of the Act.	Do.	Commissioner.	Eastern Bengal and Assam.
Sec. 70 (1).	To authorize officers to institute prosecutions under the Act.	Local Government	Board of Revenue.	Bengal and Eastern Bengal and Assam.
Sec. 70(2).	To authorize officers to stay prosecutions or to compound offences.	Board of Revenue	Commissioner.	Eastern Bengal and Assam.
Sec. 74.	To make rules relating to supply and sale of stamps, the persons by whom such sale is to be conducted, and their duties and remuneration.	Local Government	Board of Revenue (Financial Commissioner).	Bengal and Burma.
Sec. 78. Act VIII of 1899, Sec. 5.	To cause the Act to be translated and sold ...	Do.	Board of Revenue	Bengal.
	To grant licence to possess or transport dangerous petroleum in quantities exceeding 40 gallons.	Do.	District Magistrate	Eastern Bengal and Assam.
Act III of 1900, Sec. 29 (1).	To order the transfer of a prisoner from the Andamans to a Burma prison with a view to his release.	Government of India.	Local Government	Burma.
Sec. 30 (1).	To order removal to a lunatic asylum of lunatic prisoners, or prisoners who have developed insanity while in jail.	Local Government	Inspector-General of Prisons.	Bengal, United Provinces, Punjab and Burma.
Sec. 30 (2).	To remand a recovered criminal lunatic to jail.	Do.	The visitors of the asylum, Superintendent of the Asylum.	United Provinces. Bengal.
Sec. 32.	To pass orders for removal of convicts to the Andamans.	Do.	Inspector-General of Prisons	United Provinces.
Sec. 40.	To authorize the transfer of prisoners from one jail to another for the purpose of giving evidence.	Government of India.	Do.	Burma.
Act II of 1902, Sec. 3. Sec. 10.	To extend the Act... .. To allow the occupation of houses in any cantonment in which the Act has been declared to be operative for the purposes of a hospital, bank, hotel, shop or school or by a railway administration.	Do. General Officer Commanding the district, with concurrence of Local Government.	Local Government. Commissioner.	Punjab. United Provinces.
Sec. 41.	To make rules	Government of India.	Local Government.	Punjab.
Act VII of 1903, Sec. 3.	To declare that land in the vicinity of works of defence, or any site intended to be used for that purpose, should be kept free from buildings, and other obstructions.	Local Government.	Board of Revenue.	Eastern Bengal and Assam.
Act VII of 1904, Sec. 3 (1).	To declare an ancient monument to be a protected monument.	Do.	Commissioner.	Do.
Sec. 3 (3).	To confirm or withdraw a notification under section 3 (1) of the Act after considering objections, if any.	Do.	Do.	Do.
Sec. 4 (2).	To sanction acceptance by Collector of a gift or bequest of any protected monument.	Do.	Do.	Do.
Sec. 4 (3).	To authorize Commissioner to accept guardianship of a monument.	Do.	Do.	Do.
Sec. 5 (1).	To authorize Collector to propose to the owner to enter into an agreement with the Secretary of State for India for the preservation of a protected monument.	Do.	Do.	Do.
Sec. 5 (5).	To authorize Collector to terminate such agreement.	Do.	Do.	Do.
Sec. 18.	To control the moving of sculptures, carvings or like objects.	Do.	Do.	Do.
Sec. 20.	To restrict or regulate excavation for the purpose of protecting or preserving any ancient monument.	Do.	Do.	Do.

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1904. Sec. 3 (2).	To fix rates of coastlight dues	Government of India.	Local Government (to vary rates within maximum.)	Madras.
Act X of 1904. Sec. 7 (a).	To prescribe the liabilities of each member of a rural society for the debts of the society.	Local Government	Board of Revenue (Financial Commissioner).	Eastern Bengal and Assam.
Sec. 10.	To prohibit or restrict, by special order, lending of money on mortgage of any immovable property by any co-operative credit society.	Do.	Do.	Eastern Bengal and Assam and Burma.
Sec. 23 (2).	To hear appeals concerning dissolution of co-operative credit societies.	Do.	Do.	Bengal, Eastern Bengal and Assam and Burma.
Sec. 23 (3).	To confirm the orders of the Registrar in regard to the dissolution of societies.	Do.	Do.	Bengal and Eastern Bengal and Assam.
Sec. 27.	To make rules to carry out the purposes of the Act.	Do.	Do.	Eastern Bengal and Assam
Sec. 29.	To permit any association to be registered as a rural or an urban society, and to exempt such society from any of the provisions of the Act.	Do.	Do.	Do.

SCHEDULE III.—(contd.)

B.—INDIA ACTS (applying to one Province only*).

Reference to Act.	Nature of power.	Proposed delegation.		Local Government proposing.
		From	To	
Act IX of 1847. Sec. 5.	To sanction deduction from <i>jama</i> of estates on account of diluvion.	Board of Revenue	Commissioner (within limits).	Eastern Bengal and Assam.
Sec. 6.	To sanction addition to <i>jama</i> of estates on account of alluvion.	Do.	Do.	Do.
Act VI of 1853. Sec. 2.	To decide in cases of doubt whether lands are within jurisdiction of a Collector	Local Government	Board of Revenue	Bengal.
Act XI of 1859. Sec. 19.	To prescribe a place for holding sales other than the land revenue office at the sadar station of the district.	Board of Revenue	Commissioner	Eastern Bengal and Assam.
Sec. 26.	To annul sale on ground of hardship or injustice.	Local Government	Board of Revenue	Do.
Sec. 49.	To revise proceedings of revenue authorities in registration of tenures.	Do.	Do.	Do.
Act IV of 1872. Sec. 39 C.	To fix taxation for village police	Government of India.	Local Government	Punjab.
Sec. 46	To give orders regarding vagrants	Local Government	Commissioner	Do.
Sec. 50 A.	To make rules under the Punjab Laws Act ...	Government of India.	Local Government	Do.
Act III of 1873. Sec. 4.	To establish temporary Sub-Courts and District Munsiff's Courts.	Do.	Local Government (when the temporary Courts are required for not more than six months).	Madras.
Sec. 28.	To invest District Munsiff with extended Small Cause Court powers.	Local Government	The High Court.	Do.
Act II of 1876, Sec. 20.	To frame rules for the allotment of grazing ground to villagers.	Do.	Financial Commissioner, (subject to the control of the Local Government).	Burma.
Sec. 39 (also Reg. III of 1889, Secs. 33 and 51).	To make rules, subject to the control of the Local Government, for licensing and manufacture of salt, and for compounding for duty, the amount of composition being referred for previous sanction.	Do.	Financial Commissioner.	Do.
Sec. 39.	Also to fix a limit to the amount of salt to be stored.	Do.	Do.	Do.
Sec. 40.	To frame rules for granting licences to collect edible birds' nests.	Do.	Do.	Do.
Sec. 41.	To fix the year of assessment of any revenue, rate, tax, or fee leviable under Part III of the Act.	Do.	Do.	Do.
Sec. 43 (also Reg. III of 1889, Secs. 38 and 51).	To determine manner and time of paying salt duty.	Do.	Do.	Do.
Secs. 44 and 49.	To prescribe the manner of publishing notice and proclamation relating to the recovery of arrears of revenue.	Do.	Do.	Do.
Sec. 57, Clauses (a), (b), and (c).	To authorize officers to do certain acts connected with survey, demarcation, etc.	Do.	Do.	Do.
Sec. 58, Clauses (a), (b), and (c).	To frame rules	Do.	Do. (subject to the control of the Local Government, previous sanction being obtained to the attachment of any penalty under sec. 59).	Do.

* For the purpose of this Schedule, the Punjab and the North West Frontier Province, and Bengal and Eastern Bengal are respectively treated as a single Province.

Reference to Act.	Nature of Power.	Proposed delegation		Local Government proposing.
		From	To	
Act II of 1876—cont. Sec. 60.	To frame rules under sec. 60 of the Act ...	To be subject to the control of the Governor-General in Council instead of requiring his previous sanction.		Burma.
Act. VI of 1876, Sec. 2.	To sanction the protection of an encumbered estate.	Local Government	Board of Revenue	Bengal.
Act XIII of 1879, Sec. 17.	To increase pecuniary limit of jurisdiction of subordinate civil courts in Oudh.	Do.	Judicial Commissioner.	United Provinces.
Sec. 24.	To invest subordinate judges and munsiffs in Oudh with Small Cause Court jurisdiction.	Do.	Do.	Do.
Secs. 29-30.	To suspend and remove subordinate judicial officers, (muniffs).	Do.	Do.	Do.
Act XIV of 1879. Sec. 4.	To extend rules to Cantonments ...	Government of India.	Local Government	Punjab
Act V of 1880, Sec. 28.	To invest Survey officers with certain powers of Demarcation and Boundary officers.	Local Government	Financial Commissioner.	Burma
Sec. 32	To frame rules under this section ...	Do.	Do.	Do.
Act XVIII of 1881, Sec. 136 D, Clause 2.	To direct Deputy Commissioners to make 'imperfect partitions' in the district of Sambalpur.	Do.	Board of Revenue	Bengal.
Sec. 136 T	To prescribe the form of applications for 'perfect partition' in the district of Sambalpur.	Do.	Do.	Do.
Sec. 136 V	To make rules regarding partition proceedings in the district of Sambalpur.	Do.	Do.	Do.
Act XX of 1883, Sec. 11 (2).	To alter constitution, and proportion of salaried members, of District Boards.	Government of India.	Local Government	Punjab.
Sec. 30.	To make general rules approving of local taxation.	Do.	Do.	Do.
Sec. 55.	To make rules regulating the powers of District Boards to make, vary, and dispose of, investments.	Do.	Do.	Do.
Act VIII of 1885, Sec. 3 (15).	To prescribe forms and notices ...	Local Government	Board of Revenue	Bengal.
Sec. 3 (16).	To appoint "Collectors" ...	Do.	Do.	Do.
Sec. 3 (17).	To appoint "Revenue Officers" ...	Do.	Do.	Do.
Sec. 40 (2).	To authorize officers to receive application for commutation of rent.	Do.	Do.	Do.
Sec. 54 (2).	To authorize payment of rent by money-order	Do.	Do.	Do.
Sec. 56 (3).	To prescribe or modify rent receipt form ...	Do.	Do.	Do.
Sec. 57 (2).	To prescribe and modify account forms ...	Do.	Do.	Do.
Sec. 80 (1).	To appoint officer to register improvements ...	Do.	Do.	Do.
Sec. 112 (1).	To authorize special settlement in special cases	Government of India.	Local Government	Do.
Sec. 112 (3).	To confirm proceedings taken under this section	Do.	Do.	Do.
Act VIII of 1885, Sec. 39 (5).	To compile periodical lists of average prices prevailing throughout each year.	Local Government	Board of Revenue	Eastern Bengal and Assam.
Secs. 56 (3) and 57 (2).	To prescribe form of receipt and of statements of accounts in connexion with rent paid by raiyats to landlords.	Do.	Do.	Do.
Sec. 59 (1).	To cause forms of receipt and account to be prepared in connexion with rent paid by raiyats to landlords.	Do.	Do.	Do.
Sec. 64 (2).	To direct the payment by money order of rent deposited in court.	Do.	Do.	Do.
Sec. 80 (2).	To prescribe form of application for the registration of landlords' improvements, and make rules for its verification.	Do.	Do.	Do.
Sec. 101 (2) (a).	To direct what amount should be deposited for payment of expenses on account of survey and settlement operations.	Do.	Do.	Do.
Sec. 101 (4)	To make rules for a survey and record-of-rights.	Do.	Do.	Do.
Sec. 103.	To make rules for the guidance of Revenue Officers in ascertaining or recording particulars with respect to an estate or tenure or any part thereof.	Do.	Do.	Do.
Sec. 103A.	To make rules for the disposal of objections ...	Do.	Do.	Do.
Secs. 104B (4) 104D and 104E.	To make rules for the guidance of Revenue Officers in the preparation of table of rates and settlement rent rolls.	Do.	Do.	Do.
Sec. 117.	To order survey and record of proprietors' private lands.	Do.	Do.	Do.
Sec. 158.	To authorize an officer to hold local enquiry ...	Do.	Do.	Do.
Sec. 163 (3).	To direct how proclamation of sale should be published.	Do.	Do.	Do.
Sec. 168.	To direct that occupancy-holdings be dealt with as tenures.	Do.	Do.	Do.

Reference to Act.	Nature of Power.	Proposed delegation.		Local Government proposing.
		From	To	
Act XVI of 1887 (as amended by Act I of 1906), Sec. 106.	Power to make rules	Government of India and Local Government.	Financial Commissioner.	Punjab.
Act XVII of 1887, Sec. 118.	To deal with appeals against method of partition.	Commissioner	Collector	Punjab.
Sec. 155 (3)	To make rules under this section	Government of India and Provincial Government.	Financial Commissioner.	Do.
Act XVIII of 1888, Sec. 2 (1), and Reg. I of 1896, Sec. 17 (1), Act XX of 1891, Sec. 5 (2) (b).	To appoint and remove Judicial Commissioner, Upper Burma, and to appoint Financial Commissioner.	Government of India.	Local Government	Burma.
Sec. 182	To vary proportion of salaried members of a municipality.	Do.	Do.	Punjab.
Act VI of 1900, Sec. 41	To supersede a municipal committee	Do.	Do.	Do.
	To make rules with respect to establishments to be maintained for the service and execution of processes.	Government of India.	Local Government (subject to the control of the Government of India).	Burma.

SCHEDULE III.—*cont.*

C.—PROVINCIAL REGULATIONS AND ACTS.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
PROPOSALS OF THE GOVERNMENT OF MADRAS.			
Act III, of 1885, Sec. 4.	To fix the rates at which landing and shipping fees are leviable.	Government of India	Local Government.
PROPOSALS OF THE GOVERNMENT OF BENGAL.			
Reg. XI of 1806, Sec. 5.	To dispose of claims by zamindars for compensation for injury done by troops passing through their estates.	Local Government.	Commissioner.
Reg. XIX of 1810, Sec. 7.	To dispose of escheat cases	Do.	Board of Revenue.
Act VII of 1864, Sec. 40.	To dispose of the proceeds of seizures and fines ...	Board of Revenue	Commissioner.
Act III of 1876, Sec. 5.	To appoint officers to exercise powers under the Act	Local Government	Do.
Act VII of 1876, Sec. 36.	To sanction removal of incorrect entries from general register of revenue-free lands.	Board of Revenue	Do.
Act. I of 1879, Sec. 12 (1). Sec. 133.	To prescribe form of rent receipts To authorize Deputy Collector to exercise the powers of Deputy Commissioner.	Local Government Do.	Board of Revenue. Do.
Act IX of 1879, Sec. 6 (e).	To declare, on their application, proprietors of estates to be disqualified to manage their own property.	Do.	Do.
Sec. 18.	To direct the mortgage or sale of any part of the property of a ward, and the doing of all such other acts as the Court may judge to be most for the benefit of the property and the advantage of the ward.	Board of Revenue (as Court of Wards).	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less).
Sec. 19.	To order the Collector to partition off any part of an estate which it is thought expedient to sell or mortgage.	Do.	Do. (Do.)
Sec. 19.	To sanction the division of land revenue and of cesses, for which the original estate was liable, between partitioned estates.	Local Government	Board of Revenue.
Sec. 20.	To appoint—(a) one or more managers for the pro- perty of any ward; and (b) one or more guardians for the care of the person of any ward.	Board of Revenue (as Court of Wards).	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less).
Sec. 31.	To order the Collector to apply to a Civil Court, in pursuance of the provisions of Act XXXV of 1858, in respect of the proprietor of an estate reported by him to be of unsound mind.	Do.	Do. (Do.)
Sec. 32.	To order the Collector to apply to a Civil Court in regard to the proprietor of an estate considered incapable of managing his affairs owing to physical defect or infirmity.	Do.	Do. (Do.)
Sec. 33.	To determine the Civil Court to which a Collector should apply in case of physical defect or infirmity of a proprietor within jurisdiction of High Court.	Local Government	Board of Revenue.

PROPOSALS OF THE GOVERNMENT OF BENGAL—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act IX of 1879 —cont. Sec. 38.	If no manager is appointed, to appoint the Collector of any district other than that in which the greater part of the property lies to do the duty of a manager.	Board of Revenue (as Court of Wards).	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less, provided the other district is in his division. Report to be submitted for the Board's information).
Sec. 41 (a) and (d), and Sec. 70 (c).	To direct (a) how much property is to be placed under the care of a manager, (b) when and in what form managers' accounts are to be passed.	Do.	Commissioner. (A model form is to be prescribed by the Board. Orders may be passed by the Commissioner to submit accounts in that form in respect of estates with current rent and cess demand of Rs. 50,000 or less (but not otherwise) without the sanction of the Board.)
Sec. 43 (b) and (f), and 70 (c).	To direct when and in what form guardians' accounts are to be passed.	Do.	Do. (Do.)
Sec. 49.	To deduct, before payment of surplus profits to wards, amounts required for working balance and special charges.	Do.	Commissioner (in respect of estates with current rent and cess demand of Rs. 50,000 or less).
Sec. 51.	To appoint the Collector of any district other than that in which the greater part of the property lies to be next friend and guardian for a suit, if no manager is appointed.	Do.	Do. (Do.) provided the other district is in the Commissioner's own division. A report to be submitted for Board's information).
Sec. 61.	To allow wards to adopt or to give permission to adopt.	Do.	Board of Revenue.
Act IX of 1880, Sec. 12.	To order a valuation or revaluation of a district or part of a district.	Local Government	Do.
Sec. 15.	To order a revaluation of particular estates or tenures.	Do.	Do.
Sec. 42 (2) and (3).	To fix date of payment of instalment of cess for revenue-free estates or rent-paying tenures.	Do.	Commissioner.
Sec. 46 (1).	To extend this section to a district in respect of keeping a separate account of cess.	Do.	Board of Revenue.
Sec. 57.	To fix date of payment of instalments of cess for rent-free lands.	Do.	Commissioner.
Sec. 83.	To determine the division of profits (from mines or quarries) between two or more districts.	Do.	Board of Revenue.
Sec. 88.	To fix instalment of cesses payable by a revenue-free holder.	Do.	Commissioner.
Sec. 100.	To confer powers of Collector on other persons ...	Do.	Board of Revenue.
Sec. 111.	To apportion the cost of joint work between two districts.	Do.	Do.
Sec. 112.	To appoint members of District Road Committee...	Do.	Do.
Sec. 113.	To accept resignation of a member of District Road Committee.	Do.	Commissioner.
Sec. 114.	To remove a member ...	Do.	Board of Revenue.
Sec. 127.	To fix fees for certified copies of extracts from the proceedings of every meeting.	Do.	Commissioner.
Act II of 1882, Sec. 17.	To apportion costs of alteration of roads and construction of water-courses when disputed.	Do.	Do.
Sec. 19.	To remove houses, trees, etc. ...	Do.	Do.
Sec. 61.	To fix dates of instalments and rate of interest ...	Do.	Do.
Act III of 1884, Secs. 14, 16 and 27.	To appoint Commissioners ...	Do.	Do.
Sec. 59 (a).	To approve of election of Chairman of a Municipality.	Do.	Do.
Sec. 59 (c).	To approve of the grant of allowances to Chairmen and Vice-Chairmen of Municipalities.	Do.	Do.
Sec. 61.	To sanction appointment of subordinates on pay of Rs. 200 a month and upwards.	Do.	Do.
Sec. 83.	To approve method of investment of Municipal funds.	Do.	Do.
Secs. 86 (a), 131 and 142.	To sanction tax on carriages, etc. : registration and levy of fees.	Do.	Do.
Secs. 111 A, 86 and 93.	To order revision of, and exemption from, assessment	Do.	Do.
Secs. 220 and 241.	To extend parts of sections of the Act to a Municipality.	Do.	Do.
Sec. 308.	To sanction lighting with gas ...	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF BENGAL—continued.

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1884—cont. Sec. 351. Sec. 351 A.	To confirm bye-laws To sanction rules of business... ..	Local Government Do.	Commissioner. Do.
Act III of 1885, Secs. 7, 10, 11, 15, 17 and 19.	To appoint, accept resignation of, and make rules for election of members of District and Local Boards.	Do.	Do.
Sec. 25.	To approve election of, or to appoint Chairmen of Local Boards.	Do.	Do.
Act V of 1897, Sec. 41.	To direct the salary of a Partition Deputy Collector, and cost of special establishment, to be recovered as part of costs of partition.	Do.	Board of Revenue.
Sec. 42.	To sanction formation of Estates Partition Funds	Do.	Do.
Sec. 102.	To order a new allotment of land revenue on partitioned estates in case of fraud or error.	Do.	Do.
Sec. 103.	To require proprietors of under-assessed estates to make refund to proprietors of over-assessed estates.	Do.	Do.
Sec. 110.	To vest Collectors or Deputy Collectors with settlement powers.	Do.	Do.
Sec. 36.	To sanction appointment of special establishments on account of partition work.	Board of Revenue	Commissioner.

PROPOSALS OF THE GOVERNMENT OF EASTERN BENGAL AND ASSAM.

Reg. VII, of 1822, Sec. 5 (2) proviso 1.	To sanction <i>malikana</i> when it exceeds 10 per cent. of the net amount realized by Government from the lands under settlement.	Local Government	Board of Revenue.
Act VI, of 1870, Sec. 3 A.	To sanction the delegation of powers by District Magistrate, either wholly or in part, to any magistrate of the first class subordinate to him, or to any magistrate in charge of a sub-division, or to the Superintendent of Police, and to withdraw such delegated power.	Commissioner.	District Magistrate.
Sec. 11. Sec. 46 B.	To sanction an extra <i>chaukidar</i> To prescribe the rates at, and the manner in which, an extra <i>tahsildar</i> appointed for realization of arrear <i>chaukidari</i> tax should be paid.	Do. Do.	Do. Do.
Act V of 1875, Sec. 4.	To appoint a Superintendent of Survey to exercise all or any of the powers of a Collector under the Act. To appoint Assistant Superintendents and Deputy Collectors to exercise the powers of a Collector under the Act.	Local Government. Do.	Board of Revenue. Do.
Act. I, of 1876, Sec. 3.	To order the opening of Muhammadan marriage registration offices, to fix jurisdiction of those offices, and to appoint marriage registrars.	Do.	Inspector-General of Registration.
Act V. of 1876, Sec. 15. Sec. 17. Sec. 20.	To appoint Municipal Commissioners To appoint <i>ex-officio</i> Municipal Commissioners ... To accept the resignation of Municipal Commissioners.	Do. Do. Do.	Commissioner. Do. Do.
Sec. 21. Sec. 48.	To remove Municipal Commissioners To exercise control over certain appointments of subordinate officers.	Do. Commissioner.	Do. District Magistrate.
Sec. 67.	To transfer sums to municipalities and municipal institutions.	Local Government.	Commissioner.
Sec. 70.	To exercise control over works costing more than Rs. 3,000.	Do.	Do. (with enhancement of limit to Rs. 5,000.) Do.
Sec. 139.	To transfer certain public ferries for management by municipalities.	Do.	Do.
Sec. 140.	To declare ferries, other than public, to be municipal ferries.	Do.	Do. (in respect of ferries entirely within municipal limits.) Do. (Do.) Commissioner.
Sec. 142.	To sanction rates of tolls on municipal ferries ...	Do.	Do.
Sec. 151.	To sanction rates of tolls leviable by a municipality on a bridge or metalled road.	Do.	Do.
Secs. 233-4 and 299.	To extend Parts VII and IX of the Act	Do.	Do.
Secs. 279 and 283.	To exercise control over disused, or sanction provision of new burning or burial places.	Do.	Do.
Secs. 300 and 302.	To establish municipal markets and to levy rents, etc., therein.	Do.	Do.
Sec 356.	To appoint Commissioners for putting Chapter IV of the Act in force in certain stations.	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF EASTERN BENGAL AND ASSAM—*continued.*

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act VII of 1876, Sec. 39.	To fix latest date for application for registration of estates.	Local Government	Board of Revenue.
Sec. 40.	To fix different dates for application for registration in respect of different estates.	Do.	Do.
Sec. 43.	To exempt proprietors and managers of estates paying less than Rs. 20 annual revenue, or of revenue-free property of less than 50 acres, from compulsory registration.	Do.	Do.
Secs. 10 and 35.	To sanction entry of revenue-free property in general register of revenue-free lands.	Board of Revenue	Commissioner.
Sec. 36.	To decide what lands should be included in revenue-free estates.	Do.	Do.
	To order the removal of incorrect entries of revenue-free properties from the general register of revenue-free lands.	Do.	Do.
Sec. 64 (as amended by Act I of 1907).	To remit payment of fees payable on registry of transfer under the Land Registration Act.	Do.	Do.
Act IX of 1879, Sec. 15.	To sanction (a) delegation of the powers of the Court of Wards to Commissioners, Collectors or to other persons appointed by the Court of Wards for the purpose; (b) the revocation of such delegation.	Local Government	Board of Revenue (as Court of Wards).
Sec. 61.	To sanction adoption by a ward	Do.	Do.
Act V of 1880, Secs. 1, 9, 14, 16-7, 24-5, 30, 32-3, Sec. 9.	To exercise control over vaccination in municipal areas.	Do.	Commissioner.
	To direct how fees for vaccinations performed elsewhere than at a public vaccine station shall be appropriated.	Do.	Do.
Act IX of 1880, Sec. 14.	To direct special publication of proclamation to make return of lands, when valuation or re-valuation has been ordered.	Do.	Board of Revenue.
Sec. 37.	To sanction reduction in valuation of any estate or tenure.	Board of Revenue	Commissioner.
	To value and assess any estate or tenure omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.	Do.	Do.
Sec. 46.	To order the closing of separate accounts of cesses of revenue-free estates.	Do.	Do.
Sec. 46.	To permit the maintenance by Collector of separate accounts of cesses payable by registered holders of revenue-free estates.	Local Government	Board of Revenue.
Sec. 57.	To prescribe date of payment of instalment of cesses by holders of rent-free lands.	Do.	Do.
Sec. 101.	To sanction delegation by Collector of his powers and functions to subordinate officers.	Commissioner	Collector.
Act. III of 1884, Sec. 14.	To appoint Municipal Commissioners	Local Government	Commissioner.
Sec. 16.	To fix the date of first election	Do.	Do.
	To appoint Municipal Commissioners on failure of an election.	Do.	Do.
Sec. 17.	To appoint Commissioners for municipalities excluded from the elective system.	Do.	Do.
Sec. 19.	To remove Municipal Commissioners in certain circumstances.	Do.	Do.
Sec. 23.	To appoint a Chairman	Do.	Do.
Sec. 27 A.	To accept the resignation of a Chairman	Do.	Do.
Sec. 61.	To exercise control over appointments of certain subordinate officers.	Commissioner	District Magistrate (when the salary of the office exceeds Rs. 100 but does not exceed Rs. 200 a month).
Sec. 67.	To sanction transfer of sums to municipalities ...	Local Government	Commissioner.
Sec. 98.	To sanction exemption of charitable holdings from assessment of the rate on the value of the holding.	Do.	Do.
Sec. 111 A.	To appoint assessors of municipal taxes in certain circumstances.	Do.	Do.
Sec. 147 A.	To apportion fees on carts among municipalities in certain cases.	Do.	Do.
Sec. 148.	To transfer certain public ferries for management by municipalities.	Do.	Do.
Sec. 149.	To declare ferries other than public to be municipal ferries.	Do.	Do. (In respect of ferries entirely within municipal limits).
Sec. 220.	To extend Parts VI to X of the Act	Do.	Commissioner.
Sec. 223.	To cancel or modify an order of extension of Parts VI-X of the Act."	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF EASTERN BENGAL AND ASSAM—*continued.*

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1884, — <i>cont.</i> , Sec. 223 A (and Secs. 3, 11, 20 and 21 of Ben. Act I of 1887). Secs. 252 and 276. Act I of 1885, Secs. 17, 19, 21 and 22.	To exercise control in the matter of the survey of lands within municipal limits. To direct that uncertificated persons shall not dispense drugs in certain municipalities. To exercise control over ferries managed by District Boards.	Local Government. Do. Commissioner	Commissioner. Do. District Magistrate (up to Rs. 500 in the case of compensation under sec. 17). Commissioner.
Act III of 1885, Sec. 10. Secs. 11, 15 and 19. Sec. 17. Sec. 18. Sec. 19. Secs. 22 and 29. Secs. 25 and 29. Sec. 27. Sec. 28. Sec. 52. Sec. 101.	To appoint remaining members of a Local Board if the full proportion to be elected is not elected. To appoint Local Board members To accept resignations of District Board members... To remove District and Local Board members ... To fill by appointment casual vacancies in District and Local Boards. To appoint the Chairman of a District Board ... To appoint or direct the election of the Chairman of a Local Board in certain cases To accept the resignation of the Chairman of a District or Local Board. To remove the Chairman of a District or Local Board. To make contributions to District Boards To transfer matters under the control and admini- stration of a District Board to a Local Board.	Local Government Do. Do. Do. Do. Do. Do. Do. Do. Do. Do.	Do. Do. Do. Do. Do. Do. Do. Do. Do.
Reg. I, of 1886 (Assam), Sec. 4. Sec. 5 (1). Sec. 16. Sec. 20. Sec. 34 (a). Secs. 48-49. Sec. 68. Sec. 69 A. Sec. 69A (4). Sec. 70 (1). Sec. 72 (6). Sec. 74 (1). Sec. 74 (3). Sec. 81. Sec. 84. Sec. 95. Secs. 114 and 121. Sec. 118. Sec. 130. Sec. 152. Sec. 155.	To except any land from the operation of Chapter II of the Regulation. To cause the boundaries of excepted lands to be defined. To declare any collection of water, running or still, to be a fishery. To exclude any local area, etc., from the operation of any portion of Chapter III of the Act. To sanction finally settlement as against Govern- ment. To direct the preparation and maintenance of registers. To direct how processes should be employed for enforcing payment of arrear demand in respect of land other than permanently-settled land. To sanction the attachment of a defaulting tem- porarily-settled estate. To sanction attachment of defaulting estates for a longer period than five years. To direct what estate may be sold To make rules prescribing the manner of registering names, to impose a fee and to fix a period for such registration. To empower an officer to conduct the sale of defaulting estates. To deal with report as to the postponement of the sale of a permanently-settled estate. To annul sale on the ground of hardship To fix rate of interest at which purchase money should be refunded when sale is set aside. To make rules for recovery of arrears To make rules regulating the partition and union of estates. To order new allotment of revenue on proof of fraud or error in first distribution at the time of partition. To withdraw and transfer revenue cases To make rules relating to procedure To make rules relating to the matters enumerated	Do. Do. Do. Do. Government of India. Local Government Do. Commissioner Board of Revenue. Do. Local Government Do. Commissioner Board of Revenue Do. Do. Local Government Do. Board of Revenue Do. Local Government Do.	Board of Revenue. Do. Do. Do. Local Government. Board of Revenue. Do. Deputy Commissioner. Commissioner. Do. Board of Revenue. Commissioner. Deputy Commissioner. Commissioner. Do. Board of Revenue. Do. Commissioner. Do. Board of Revenue. Do. Chittagong Port Commissioners. Do. Chittagong Port Commissioners- (within limits). Do.
Act IV of 1887, Sec. 20. Secs. 22-24, and 26. Sec. 65. Sec. 66.	To direct provision of bathing or landing places ... To compel vessels to use wharves, etc., made by the Commissioners of the Port of Chittagong, and to grant exemption therefrom. To sanction contracts involving payments of up- wards of Rs. 10,000. To sanction estimates for works costing over Rs. 5,000.	Do. Do. Do. Do.	Chittagong Port Commissioners. Do. Chittagong Port Commissioners- (within limits). Do.

PROPOSALS OF THE GOVERNMENT OF EASTERN BENGAL AND ASSAM—*continued.*

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act II of 1891, Secs. 32, 45, 49 (read with Sec. 61 (2).)	To exercise control relative to hackney carriages in municipalities.	Local Government	Commissioner.
Act I of 1895, Sec. 4 (2) (b).	To appoint an officer to perform the functions of a Certificate Officer.	Commissioner	Collector.
Act V of 1897, Sec. 41.	To direct that the salary of Deputy Collector and cost of special establishment be recovered as part of costs of partitions.	Local Government	Board of Revenue.
Sec. 102.	To order a new allotment of land revenue upon separate estates, if it is proved within six years, of a partition that the assets of the lands assigned to any separate estate are not in proportion to the amount of land revenue for which such estate has been made liable.	Do.	Do.
Sec. 103.	To require proprietors of under-assessed estates to make refund to proprietors of over-assessed estates.	Do.	Do.
Sec. 110 (<i>cf.</i> also Sec. 19).	To vest a Collector or a Deputy Collector with settlement powers when engaged on partition work.	Do.	Do.

PROPOSALS MADE BY THE GOVERNMENT OF THE UNITED PROVINCES.

Act I of 1892, Sec. 8.	To sanction municipal rules regulating lodging houses.	Local Government	Commissioner.
Act III of 1899, Sec. 41.	To release all estates, except those in which the liquidation of debts has not been completed, or of which the liquidation is impracticable within a reasonable period.	Do.	Board of Revenue.
Act I of 1900, Secs. 4-7 and 188.	Power to fix or alter the boundaries of a municipality.	Do.	District Magistrate.
Secs. 9-10, and 15-16.	To appoint and remove members of Municipal Boards.	Do.	Commissioner (with reference to Government in special cases).
Secs. 20, 23, 25.	To approve of election of Chairman of a Municipal Board.	Do.	Commissioner.
Sec. 24.	To remove Vice-Chairman of a Municipal Board ...	Do.	Do.
Sec. 42 (2) and (5).	Power to grant gratuities and annuities to municipal servants.	Do.	Do. (with reference to Government in doubtful cases).
Sec. 59.	To sanction imposition of taxes other than those prescribed.	Government of India	Local Government.
Sec. 64.	To permit composition for municipal taxes ...	Local Government	Commissioner (subject to a prescribed scale).
Sec. 66.	To sanction abolition or reduction of municipal taxes otherwise than in accordance with wishes of Municipal Board.	Government of India	Local Government.
Sec. 120.	To approve scale of fees for licences for the use of places for certain offensive and dangerous trades.	Local Government	Municipal Board (in case of fees not exceeding Rs. 10 per annum and petroleum licences).
Sec. 133.	To make and confirm municipal rules ...	Do.	Commissioner (but generally municipalities should be given authority to adopt model rules either <i>en bloc</i> or with such slight modifications as in opinion of District Magistrate does not require reference to Commissioner).
Sec. 191.	To sanction withdrawal of Municipal area from the operation of the Act.	Government of India	Local Government.
Sec. 194 (1) (a).	To modify rates of taxation in notified areas ...	Local Government	Commissioner (as regards details outside the general scheme).
Act II of 1901, Sec. 172; (and Act III. of 1901, Sec. 15 (1).)	Power to grant enhanced rent and revenue powers to Assistant Collectors.	Do.	Commissioner (in accordance with general instructions by Government).
Act III of 1901, Sec. 17.	To remove or dismiss <i>naiib</i> tahsildars ...	Board of Revenue (by delegation from Local Government).	Commissioner (by delegation).

PROPOSALS OF THE GOVERNMENT OF THE UNITED PROVINCES—*continued.*

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1901, — <i>cont.</i> , Sec. 21.	To readjust patwari circles, when no extra expenditure is involved.	Board of Revenue	Director of Land Records.
Sec. 45 and Chapter X.	To decide appeals in the matter of appointment of lamboardars.	Collector's orders should be final.	
Act III of 1906, Sec. 4 (2) (b).	To appoint non-elected members of District Boards	Local Government	Commissioner.
Sec. 10.	To remove members of District Boards	Do.	Do.
Sec. 13.	To approve election of Chairman, or to appoint one if election has not taken place in due time.	Do.	Do.
Sec. 32.	To sanction purchase of annuities and grant of extraordinary pensions and gratuities to District Board <i>employees</i> .	Do.	Do. (with reference to Government in doubtful cases).

PROPOSALS OF THE GOVERNMENT OF BURMA.

Reg. III. of 1889, Sec. 26 (2).	To approve rules for the disposal of State land in Upper Burma.	Government of India	Local Government.
Sec. 27 (2) and (3) (as amended by Reg. V. of 1901).	To make rules for the assessment of land revenue payable under section 27 (1), and the grant or withdrawal of abatement of rates of land revenue under section 27 (3).	Do.	Do.
Sec. 28 (A).	To fix the year of assessment	Local Government	Financial Commissioner (subject to the control of the Local Government).
Sec. 32	To make rules regarding fisheries	Do.	Do. (previous sanction being obtained to any alteration in the rates of fee for fishing implements).
Sec. 38 (1).	To make rules determining the number and amount of instalments, time, place, and manner of payment of revenue.	Do.	Financial Commissioner.
Secs. 44 and 50 (c), (d), (e), and (g), Sec. 49.	To make rules with reference to processes and various matters.	Do.	Do.
Reg. I. of 1896, Sec. 32.	To make rules with respect to the establishments to be maintained for the service and execution of processes in Upper Burma.	Government of India	Local Government.
Act III. of 1898, Sec. 8.	To make rules to regulate systems of electing members of Municipal Committees.	Do.	Local Government (subject to control of Government of India).
Sec. 9.	To fix terms of office of members of committees ...	Do.	Commissioner.
Sec. 17 (1) and (2).	Power to declare that the President or Vice-President, or both, shall be appointed from among the members of the Committee.	Do.	Do.
Sec. 45 (3).	To direct that the special provisions relating to the obligation of municipal sweepers to give a month's notice before quitting service should apply to any specified class of municipal servants whose functions intimately concern the public health or safety.	Do.	Do.
Secs. 46-51. Sec. 52.	To sanction the imposition of taxes	Do.	Do.
Sec. 53.	To sanction abolition, reduction, or suspension of taxes.	Do.	Do.
Sec. 54.	To sanction exemption from taxation	Do.	Do.
Sec. 55.	To suspend the levy of objectionable taxes, and to rescind an order of suspension.	Do.	Do.
Sec. 72 (2) (m).	To make rules for the assessment, collection, and remission of taxes.	Do.	Do.
Sec. 132.	To declare what objects are suitable for expenditure from municipal funds.	Do.	Do.
Sec. 141.	To prohibit methods of cultivation or the use of manure or irrigation, where the public health is likely to be affected.	Do.	Do.
Secs. 181 A and 181 B. Sec. 206.	To apply the provisions relating to the extinction of fires to Municipalities, and to regulate the operation of these provisions.	Do.	Do.
	To extend the operation of the provisions of the Act relating to prostitutes and brothels.	Do.	Do.
	To appoint officers for the recovery of arrears of taxation.	Do.	Do.

PROPOSALS OF THE GOVERNMENT OF BURMA—*continued.*

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1898 — <i>cont.</i>			
Secs. 99 and 100.	To make bye-laws for licensing, inspecting and regulating slaughter-houses, etc.	Local Government	Municipal Committee (with previous sanction of Commissioner). Do. (Do.)
Sec. 102.	To pass bye-laws for regulating the sale of food, drink and drugs.	Do.	Do. (Do.)
Sec. 142 (a).	To pass bye-laws for licensing vehicles	Do.	Do. (Do.)
Sec. 142 (o).	To pass bye-laws for securing the registration of births, marriages and deaths.	Do.	Do. (Do.)
Sec. 142 (d).	To pass bye-laws for the regulation of lodging houses.	Do.	Do. (Do.)
Sec. 142 (e).	To pass bye-laws for the regulation of pawn shops	Do.	Do. (Do.)
Sec. 142 (g).	To pass bye-laws for licensing new markets, fixing fees for such licences, and imposing conditions relating to them.	Do.	Do. (Do.)
Sec. 142 (h).	To pass bye-laws for controlling and regulating the use of public rivers, etc.	Do.	Do. (Do.)
Sec. 142 (o).	To pass bye-laws for prescribing standard weights and measures.	Do.	Do. (Do.)
Sec. 142 (q).	To pass bye-laws for regulating the exposure of goods for sale in the streets.	Do.	Do. (Do.)
Sec. 142 (s).	To pass bye-laws generally for carrying out the purposes of the Act in cases not otherwise provided for.	Do.	Do. (Do.)
Sec. 30.	To pass bye-laws for regulating the conduct of its own business by a Municipal Committee.	Do.	Municipal Committee (under the control, but without previous sanction, of Commissioner). Do. (Do.)
Secs. 89 and 90.	To pass bye-laws for regulating the use of inflammable materials in buildings.	Do.	Do. (Do.)
Secs. 92 and 93.	To pass bye-laws for regulating the erection of buildings.	Do.	Do. (Do.)
Sec. 142 (b).	For limiting rates of hire of conveyance, etc. ...	Do.	Do. (Do.)
Sec. 142 (g).	For the inspection and regulation of encamping grounds.	Do.	Do. (Do.)
Sec. 142 (i).	For regulating the disposal of food, drink or drugs that have been seized.	Do.	Do. (Do.)
Sec. 142 (j).	For regulating the holding of fairs, etc.	Do.	Do. (Do.)
Sec. 142 (k).	For controlling the use of burial grounds	Do.	Do. (Do.)
Sec. 142 (l).	For the supervision and regulation of public wells and tanks.	Do.	Do. (Do.)
Sec. 142 (m).	For requiring the exhibition of tables showing the rates of tolls.	Do.	Do. (Do.)
Sec. 142 (n).	For requiring the occupiers of houses to keep at hand buckets of water, etc., for extinguishing small fires.	Do.	Do. (Do.)
Sec. 142 (p).	For protecting municipal property from injury ...	Do.	Do. (Do.)
Sec. 142 (r).	For regulating the keeping of animals of any specified description.	Do.	Do. (Do.)
Act IV of 1898, Secs. 13 and 14.	To prescribe method of publication of notice in cases of investigating a claim to landholder's rights.	Do.	Financial Commissioner
Sec. 23.	To prescribe the manner of assessment of land revenue.	Do.	Do.
Sec. 28.	To prescribe the particulars of Town Lands rolls ...	Do.	Do.
Sec. 43 (a), (b), (c), (e), and (f).	To make rules	Do.	Do. (subject to the control of the Local Government).
Act IV of 1902, Secs. 29 and 35.	To declare a forest no longer reserved, and to levy a duty on forest produce imported into Burma.	Government of India	Local Government
Act II, of 1905, Sec. 47.	To prescribe a form of record of minor canals ...	Local Government	Financial Commissioner.
Sec. 47.	Power to confirm record and to prescribe method of publication.	Do.	Do.
Sec. 47.	Power to correct record and prescribe method of publishing correction.	Do.	Do
Sec. 49.	Power to make rules for the enforcement of customs, etc., on minor canals.	Do.	Financial Commissioner (subject to the control of the Local Government).

PROPOSALS OF THE GOVERNMENT OF BURMA—*continued.*

Reference to Act.	Nature of power.	Proposed delegation.	
		From	To
Act III of 1905. Sec. 3 (5).	To appoint Fishery Officers	Local Government	Financial Commissioner (subject to the control of the Local Government). Financial Commissioner
Sec. 4.	To place fishery in charge of a different Deputy Commissioner.	Do.	Do.
Sec. 10 (1).	To grant permission to fish free of charge	Do.	Do.
Sec. 10 (2).	To empower officer to exercise powers of a Deputy Commissioner.	Do.	Do.
Sec. 32.	To make rules	Do.	Do. (subject to control of Local Government, whose previous sanction should be obtained to attachment of any penalty).

PROPOSALS OF THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

Reg. V of 1890. Sec. 6.	To cause roads and pathways in a state forest to be opened and closed.	The Chief Commissioner and Agent to the Governor-General. Government of India	Revenue Commissioner. Local Government.
Sec. 10. Reg. IX of 1896. Sec. 5 (2).	To declare forest to be no longer State forest ... To fix and vary the local limits of jurisdiction of courts lower than that of the Judicial Commissioner.	The Chief Commissioner and Agent to the Governor-General (with the previous sanction of the Governor-General in Council).	Previous sanction should not be necessary.
Quetta Municipal Law, 1896, Sec. 18 (1) (c).	To sanction grant of gratuity or subscription for pension in the case of municipal servants whose monthly pay exceeds Rs. 10.	The Chief Commissioner and Agent to the Governor-General. Do.	Revenue Commissioner. Do.
Sec. 18 (2) (b).	To fix proportion of charges to be borne by the Municipal Fund in the case of Government servants who devote a part of their service to municipal duty.	Revenue Commissioner	Political Agent, Quetta.
Sec. 27.	To fix dates and instalments for payment of taxes payable periodically.	Do.	Do.
Sec. 45.	To fix conditions for temporary occupation of streets.	Do.	Do.
Sec. 51.	To approve of places fixed by the Municipal Committee beyond municipal limits for deposit of refuse, offensive matter, etc.	Do.	Do.
Sec. 52.	To approve of places fixed by the Committee beyond municipal limits for slaughter of animals or any specified description of animals.	Do.	Do.
Sec. 76 (4).	To approve fees and conditions for grant of licenses for regulation of offensive and dangerous trades.	Do.	Do.

MINUTES OF EVIDENCE

TAKEN BEFORE THE

ROYAL COMMISSION

UPON

DECENTRALIZATION

IN

MADRAS.

VOLUME II.

Presented to both Houses of Parliament by Command of His Majesty.



LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
By DARLING & SON, LTD., 34-40, BACON STREET, E.

And to be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., FETTER LANE, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
OLIVER & BOYD, TWEEDDALE COURT, EDINBURGH; or
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1908.

NOTE.

Throughout the minutes of the evidence recorded by the Commission, the arrangement has been followed of grouping together the statements of witnesses recorded in respect of each province, even although the strict chronological order of days' sittings is thereby broken. Volume X. contains the evidence of witnesses serving directly under the Government of India.

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MINUTES OF EVIDENCE

TAKEN BEFORE THE

ROYAL COMMISSION UPON DECENTRALIZATION.

FIRST DAY.

MADRAS, *Friday, 22nd November, 1907.*

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

The Hon. Mr. H. BRADLEY was called and examined.

1. (*Chairman.*) You are the acting Chief Secretary to the Government of Madras?—I am.

2. How long have you been in the Indian Civil Service?—This is the end of my 29th year.

3. Would you tell us briefly what your appointments have been?—Assistant Collector, Head Assistant Collector, District Forest Officer, on special duty under the Commissioner of Salt—I was that for nearly two years—Deputy Commissioner of Salt, Secretary to the Commissioner of Salt and Excise, Judge for six weeks, Collector of Kurnool, Malabar, Coimbatore and Madras, and Member of the Board of Revenue.

4. Therefore, you are fully acquainted with the workings of Government both in the districts and at the headquarters of the provincial Government?—I have considerable personal knowledge of it.

5. Have you any knowledge at all of the Central Government in India?—I have none whatever; I served under it on a Special Committee, but I know none of the details.

6. You have never been employed in the Secretariat of the Government of India?—No.

7. Having therefore all this experience which you have set out to us, I suppose you have some ideas as to the relations which ought to obtain between the Central and the provincial Governments, especially in regard to your own province?—I had nothing to do with the relations between the Central and the provincial Governments, until I became Acting Chief Secretary.

8. Perhaps it would assist us in our enquiry if you would kindly give us, as briefly as you can, the constitution of the Government of Madras?—The Government consists of three Members: the Governor and two Members of Council. They each hold portfolios, and pass orders individually upon matters connected with their own portfolio. The Governor holds several portfolios; the principal ones he holds are the Political, Public Works, Ecclesiastical, Marine and Military. He has also one or two smaller portfolios. Members pass orders upon matters connected with their own portfolios, and others are brought before Council, either by the Chief Secretary or by the Members of Government.

9. Does each Member of the Council have power to pass, without reference to his colleagues, orders within his own department?—Yes.

10. Unless they affect the general Government of the Presidency?—Quite so. Important questions are discussed in Council, and, out of Council, by notes.

11. Apart from the Governor, where do the Members of the Council do their work?—In their own houses. They come to the Secretariat for Council meetings. The Governor also frequently calls meetings of the Members, which are held at Government House separately; not formal Council meetings. Sometimes he confers with one Member.

12. Then what is below the Council?—Below the Council come the members of the Board of Revenue, four in number, who are really Heads of Departments. They meet as a consultative body occasionally, and they consult one another upon matters connected with their own departments. There are certain matters referred to the Board of Revenue as a whole by Government, and any member can consult any other member, independently, with regard to the affairs of his own portfolio. The members of the Board tour in the different districts. One of the four members is head of the Settlement Department—all matters connected with agriculture go to him; survey and famine are also under him. Then one member is in charge of forests; one is in charge of separate revenue, that is to say, excise and customs, stamps and salt; and one is in charge of *inams* and the Court of Wards. The two members who are in charge of forests, and *inams* and the Court of Wards, respectively, are called the Land Revenue Members, and they do all work connected with ordinary land revenue questions.

13. That practically concludes the description of the work of the members of the Board of Revenue?—Yes.

14. Now, in the hierarchy of Government, below the Board of Revenue, who comes?—The Collector.

15. What are the Collector's duties?—He is the head of his district. Everything practically in the district is more or less under him.

16. All executive power in the district rests with the Collector?—Practically.

17. Into how many collectorates is the Presidency divided?—At the present moment I cannot say for certain; the number has altered; there are between 23 and 25; the number varies from time to time. There is one appointment in fact which counts as a collectorate which is not a collectorate at all.

18. Then below the Collectors who come?—The next link is the Sub-Collector or Divisional Officer. They are divided into Sub-Collectors and Head Assistant Collectors. There is no difference between a Sub-Collector and a Head Assistant, except that one is the senior officer?—They are really grades.

19. There is no difference in authority?—None practically.

*The Hon.
Mr. H
Bradley.*

22 Nov., 1907.

The Hon
Mr. H.
Bradley.

22 Nov., 1907.

20. Then below the Sub-Collector?—Below the Sub-Collector there comes the Deputy Collector. He is co-ordinate really with the Sub-Collector and the Magistrate in certain of his powers; he holds charges generally of divisions which are less important than those of the other officers.

21. Then beneath them who comes?—The Assistant Collector, but the Assistant Collector as a rule, as soon as he is fit to be in charge of a division, is acting as a Head Assistant and is in charge of a division.

22. Are all these gentlemen Europeans?—The Deputy Collectors are mainly Indians.

23. And the Assistant Collectors?—They are young members of the Indian Civil Service who are under training.

24. Beneath an Assistant Collector who comes?—The next officers below the Divisional Officer are the tahsildar and the deputy tahsildar.

25. Of what are they in charge?—The tahsildar is in charge of a *taluk* of his district. The deputy tahsildar is subordinate; he is in charge of a portion of a *taluk*.

26. Is the tahsildar the lowest executive officer in charge of a geographical area?—Of a *taluk*.

27. Then the next?—The deputy tahsildar's charge is smaller, and he is sometimes in independent charge of a portion of a *taluk*.

28. Is there anything below the *taluk*?—There are revenue charges below running down to villages; but, practically, there is nothing of importance below the *taluk*.

29. In explanation of this system of Government, do you wish to add anything that would enlighten the Commission?—The unit, of course, is the village; that is at the very bottom. The head of the village has small magisterial and executive powers. A *taluk* is really a number of villages.

30. Then, taking these in rotation, you have explained to us the duties of the Board of Revenue; will you explain in brief the duties of a Collector?—The Collector is the Head of the administration generally in his district; he is the Head Magistrate and he is responsible for the peace. He is supposed to be the Head of the police, and he directs the Superintendent of Police in his duties. The Superintendent of Police reports to him weekly as to the state of crime and so on in his district. The Collector is also responsible for the collection of the revenue in the district.

31. Then with regard to the Sub-Collector?—The Sub-Collector, the Head Assistant Collector and the Deputy Collector, who hold executive power, are all Divisional Officers in charge, as magistrates, of divisions of the district under the Collector; they have first-class magisterial powers, and all the tahsildars and deputy tahsildars within their own divisions are under their orders. They report to the Collector.

32. You say that these gentlemen have first-class magisterial powers; I do not think you have said anything about the judicial powers of the Collector?—He is the Head Magistrate in the district.

33. He has appellate powers only?—No, he has original powers, too, if he chooses to exercise them. He does not as a rule take up original cases, but he does at times take up important cases.

34. Criminal cases only?—Criminal cases only; the Judge has to attend to civil matters.

35. Has the Sub-Collector, the Head Assistant, or the Assistant Collector any civil jurisdiction?—Very rarely. In out-of-the-way places, here and there, the officers have civil jurisdiction.

36. Has the Assistant Collector any civil jurisdiction?—No.

37. Or criminal?—The Assistant Collector as a rule has no territorial charge; he only takes up the magisterial cases that are referred to him.

38. Has he any executive powers as an Assistant Collector?—The Assistant Collector as a rule does the work that is given to him; he is merely a youngster who is under training.

39. And therefore he is put to do either executive or judicial work?—Either revenue or magisterial work. We distinguish between the Magistrate's duties and civil duties.

40. Now with regard to the tahsildar?—The tahsildar is a Second-Class Magistrate as a rule, but he has no original work in these days. He is chiefly a Revenue Officer, but he tries such magisterial cases as are referred to him by the Divisional Officer; he has no appellate powers.

41. He is principally a Revenue Officer?—Principally.

42. Now with regard to the deputy tahsildars?—Some of the deputy tahsildars are magistrates mainly; others have revenue powers also.

43. When you say revenue powers, perhaps you will explain to us exactly what you mean by that?—They actually assist in the collection of revenue.

44. The deputy tahsildar takes the cash from the person who owes the revenue to Government?—No; the head of the village receives the cash and pays it in either to the deputy tahsildar's treasury or to the tahsildar's treasury, and thence it goes to the district treasury.

45. How often is the cash sent into the district treasury?—It is laid down how many rupees a subordinate treasury may hold at a time, and the cash remains there until that amount is exceeded.

46. Then the Deputy Collector actually comes to these tahsildars and collects the money?—The Deputy Collector stands in the same position as the Sub-Collector and the Head Assistant Collector. The Deputy Collector is a First-Class Magistrate, and is in revenue charge of a portion of a district—what is called a sub-division.

47. Who actually collects the money?—The money is actually collected by the head of the village from the raiyats.

48. But who collects it from the local treasury?—It is sent by the head of the treasury; the tahsildar or deputy tahsildar sends it under the charge of the police to the district treasury.

49. And gets a receipt for it from whom?—From the Deputy Collector in charge of the treasury.

50. When you say that a Collector or a Sub-Collector is a Revenue Officer, what is it that you mean? He does not, so far as I understand it, actually collect the revenue?—The Collector does not actually collect from the raiyat.

51. What is it that he does as a Revenue Officer?—He supervises the revenue accounts, the village accounts and *taluk* accounts. He has under him several other links; there is the revenue inspector who has certain villages under his charge; he has to inspect the lands and so on in the villages.

52. Does the Divisional Officer supervise the accounts?—He supervises the collection of the revenue and the accounts.

53. And besides that what else?—As a Revenue Officer he inspects fields—sees to the granting of land and the transfer of lands from one raiyat to another. All that is done under his supervision.

54. It is only some part—although, no doubt, a considerable portion—of his time which is taken up in the matter of collecting and auditing revenue?—A considerable amount of his time is taken up in that way.

55. And what else does he do?—Magisterial work. He is the First-Class Magistrate of the division to which he is assigned, and he takes first-class cases.

56. Revenue cases?—Magisterial cases. He is the police Magistrate who tries original cases which are triable by a First-Class Magistrate. (Under the Criminal Procedure Code there are three classes of Magistrates.) He has to take original cases, and, as a rule, he also hears appeals from the Second and Third-Class Magistrates in his division.

57. Therefore, briefly, one may describe both the Collector and Sub-Collector as Revenue Officers for the purpose of collecting revenue and seeing that the accounts and revenue are complete?—Yes.

58. The Sub-Collector is a Magisterial Officer for hearing criminal cases both on appeal and in important matters of original jurisdiction?—He has very considerable original jurisdiction; it amounts to 250 cases and sometimes more in a year—important, heavy cases, too. A first-class case is very often a heavy one. He has also to hear land suits.

59. Then he has various miscellaneous duties besides?—He also hears all suits between raiyats relating to the rent of land under the Rent Recovery Act; they are rather important. Then, he has to deal with excise and matters of that sort in his sub-division.

60. You differ from other provinces, in the fact that you have no Commissioners here?—We have no Commissioners here.

61. In your judgment, the system of a Board of Revenue, which goes on tour, works satisfactorily in the place of a Commissioner?—I know nothing about Commissioners, but I consider that the Board of Revenue does very good work here.

62. Is there any gap in the machinery of Government which could be more satisfactorily filled by Commissioners?—No, I do not think there is a gap here.

63. Therefore, so far as you are concerned, you think that the Board of Revenue and Collectors, between them, satisfactorily do the work which is done in other provinces by Commissioners?—Yes, I think they do their work here satisfactorily.

64. How often do they tour?—They tour at all times of the year. When I was a member of the Board I suppose I spent three, sometimes four, months of the year away from Madras.

65. Have you under you as a member of the Board of Revenue a specified number of Collector's districts, or have you general duties?—You have general duties, within your own branches, in every district.

66. But no settled number of Collector's districts are assigned to you to manage *in toto*?—No.

67. You are well acquainted with the financial working of your own province, having been a member of the Board of Revenue and now Financial Secretary?—The Board of Revenue has practically no original financial powers.

68. You have been member in every branch of the Board of Revenue?—Yes.

69. Therefore you are well acquainted with the financial system of the Government of Madras?—Yes, I can say that I am acquainted with it, but the Board of Revenue has very little to do with finance from the point of view of doing anything but receiving grants and using them. They have no powers practically in the way of transfers, and they are tied hand and foot by the Codes.

70. When you talk of their being tied hand and foot by the Codes, is that a consequence of the wishes of the provincial Government or the Central Government?—I think the Central Government; the Codes are framed by them.

71. And therefore in respect of these financial powers you think there might be a considerable delegation?—I think there might be a very considerable delegation.

72. Without any harm either to the provincial or to the imperial revenues?—I think without any harm.

73. Do you think there might be a more complete separation between imperial and provincial revenues?—I think so distinctly. I think that the Government of India might settle the amount of revenue that was to be at the disposal of the Government of Madras, and leave it a free hand in the disposal of that revenue.

74. Is that not largely the case now with regard to the financial settlement?—No; we are controlled in every possible way after the settlement.

75. You are not free within the limits of the financial settlement?—We have to send up a

budget, which is cut about by the Government of India; that budget comes back to us once with alterations and suggestions and corrections, and it goes back again, and then it is returned to us with final alterations, about which we have nothing whatever to say; we have to deal with sums of money which are placed at our disposal for particular purposes, and we have very limited powers of transfer from one head to another.

76. With regard to budgets, which are founded upon this system of what I may call a grant-in-aid under an admixture of imperial and local finance, do you think that that system of grants-in-aid unduly fetters the provincial Government?—I do not think the grant-in-aid fetters us at all, but I think that, if the Government is fit to govern, and when it has a certain sum of money placed at its disposal to run its concerns for the year, it ought to have an entirely free hand as to the disposal of the money within those limits.

77. You get now from the Imperial Government certain revenues assigned to you *in toto*?—I do not think there is anything assigned to us *in toto*; we have certain shares. We receive what is called an assignment.

78. There are certain revenues which are assigned to you absolutely and which you do not share?—Certainly, there are certain sources of revenue; there is Registration for instance—we get the whole of that. Still, it all goes into the budget.

79. You get the whole of the police receipts?—Yes.

80. Jail receipts?—I think so.

81. Education?—Yes.

82. Law and Justice?—Yes.

83. Medical?—Yes, there is nothing in that.

84. Minor irrigation works?—Yes, they cost us more than we receive.

85. But you get the whole of them?—Yes.

86. The provincial rates?—Yes, those we pass on to the local officers.

87. Stationery and Printing?—Yes.

88. Then there are certain services which you share with the Government of India?—Yes.

89. Stamps, excise, income-tax, forests, large irrigation works?—Yes.

90. Land revenue you share?—Yes.

91. You share the revenue, but you bear the whole of the expenditure?—Yes, but we are not given a free hand in spending that money even in provincial matters.

92. You are not given a free hand in spending even the money that you receive the whole of?—That is so.

93. Do you think it would improve your administration if, in addition to these registration receipts, stamps, and so on which I have read out, you were given, say, the whole of the land revenue, provided that, on the other hand, you gave up your share of the excise and of the forests; also if the grants-in-aid were stopped, and you were required to make good out of the excess land revenue the sums now paid to you by way of grants-in-aid?—I think we should get a lot of money; without looking into it in detail I cannot say. I should think our finances would be better off, but that is not the point. The point is that we have not got control of the moneys that are given to us; we have not got a free hand in spending the money.

94. If you are given a grant-in-aid by the Government of India, do they hand it over to you *en bloc*, or is it earmarked for certain purposes?—The grant is handed over to us *en bloc* practically, but for special purposes special grants are given. Still, we have to follow the budget which is drawn up by us, and which is altered by the Government of India, and we have not got a free hand in re-appropriating from one source to another. If we find that we cannot spend the money we have in one branch, we cannot without orders use it for another, although it might be a much better purpose.

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95. Do you know of any system of Government which permits of that?—No, I do not; I am not acquainted with the details of the work of other Governments.

96. Either in Great Britain or elsewhere?—No.

97. You do not know whether the Treasury in England, for instance, permits the free reappropriation of major heads of expenditure?—I do not know.

98. You are not prepared to say, supposing the system of grants-in-aid were abolished and certain heads of revenue were transferred to you *en bloc*, whether you would prefer that to the existing system or not?—It all depends upon the extent to which our budget is supervised by the Government of India in regard to the details of expenditure.

99. But at the present moment if the Government of India make you grants-in-aid, are they not entitled to examine your books to see whether you are spending those grants properly or not?—The Government of India receive a great deal more from us than they give us.

100. Do not the Government of India make you grants-in-aid?—Yes.

101. And are they not therefore entitled, while they make these grants-in-aid, to supervise your expenditure in order to see that you have spent the sums allotted to you properly?—Yes; if those grants-in-aid are provided for any particular purposes.

102. Then if you removed the whole system of grants-in-aid and you were given free sources of revenue, would that not be more satisfactory and not necessarily be more expensive to them?—If we had the power of using the money without control.

103. May you not use your own present sources of income without control?—No; it is all put into one budget.

104. Where certain revenues are assigned to you, the sums arising from these sources of income go into the general budget?—That is so.

105. You have no borrowing powers as a provincial Government?—No, not without the sanction of the Government of India.

106. Have any of the local authorities subordinate to you got borrowing powers?—Not without sanction from the Government of India.

107. What about municipalities?—They have to obtain sanction.

108. In all cases?—In all cases that I am aware of. Municipalities are not allowed to raise money in the local market without sanction under any circumstances.

109. Or District Boards?—Not without sanction.

110. Do you think that if you were given a free hand within limits to borrow from local markets, you could borrow without destroying the borrowing powers of the Government of India?—I do not think it would do us any good, because I think the Government of India can borrow more satisfactorily than we can.

111. With regard to the restrictions exercised upon your borrowing powers, you as a Government have no complaint to make?—I cannot speak for the Government, but as an individual, I think it is much better that the Government of India should borrow for the provincial Government.

112. And you think it is an advantage to you?—Yes; or else to be permitted to borrow under theiregis.

113. You have no complaint at all as an administrator to make under that head?—I do not think we find any difficulty here; of course, I am only speaking as an individual.

114. Now could you tell me with regard to the possible further delegation of financial powers?—I think you have handed in, on behalf of the Government of Madras, some papers about appointments, pensions, and so forth?—Yes, we have sent in a lot of detailed suggestions.

115. You point to the relaxation of control as regards pensions. The Government of Madras ask that power to grant pensions to subordinates draw-

ing Rs.100 and less, where there is no question of deviation from rule, should be delegated to Heads of Departments?—Yes.

116. In how many cases would this have avoided references to Government?—The cases which would have been disposed of by Heads of Departments without coming up to Government were, during 1904, 93; during 1905, 92; during 1906, 97. The total number of cases disposed of were, during 1904, 986; during 1905, 1,045; during 1906, 996.

117. Do you think the Heads of Departments are entitled to this freedom of relaxation?—The only proposal is that this power shall be granted in cases which are entirely free from doubt—where the officer is of good character, and where the Accountant-General certifies that the pension is due. It is a mere formal order now.

118. A formal reference?—It is a formal reference which is disposed of by an Under Secretary.

119. Who is junior as a rule to the Head of the Department who applies to him?—Far junior.

120. Then with regard to the creation of new appointments, you ask for the provincial Government greater freedom than they possess at the present moment?—Yes.

121. You ask that the limit should be raised to Rs. 6,000 per annum?—Yes; that is, Rs. 500 per month.

122. Is that not a very great extension of the present powers?—It is double; Rs. 250 is the limit now.

123. Do you know the number of cases which would arise to which this extension of power would apply?—It varies from year to year; it is quite impossible to say.

124. You think that such freedom as the Government of India receives, you ought to receive in turn?—Yes.

125. In all respects so far as regards the creation of new appointments?—In provincial matters, yes.

126. And also so far as regards the revision of establishments?—Yes.

127. It is proposed to abolish the half-yearly return of petty and unusual expenditure prescribed by article 1343-A, Civil Account Code. Do you know how much such expenditure amounted to in the case of the Government of Madras in recent years?—The figures are these—

Period.	Amount.
Half-year ending—	Rs.
31st March 1905	465
30th September 1905	385
31st March 1906	707
30th September 1906	287
31st March 1907	794
30th September 1907	196
Total for three years	2,834
Average for a year	945

128. It is quite clear that although these items may be petty in themselves and even unusual, they might amount in the aggregate to a very large sum?—I do not think they do.

129. With reference to the writing-off of irrecoverable items, why do you claim for the provincial Government the power to wipe off losses, without reporting them, which fall upon the imperial revenues?—We are already allowed to do it.

130. But you asked to be allowed to do it without reporting them?—We are already allowed to do it when the loss does not exceed Rs. 1,000 even if it falls on imperial revenues, but we do not ask not to make a report when a defect of system appears. The rule is this: the provincial Government has power to wipe off irrecoverable losses, but it must report such losses to the Government of India when the loss exceeds Rs. 1,000 and falls on imperial revenues or when some defect of system appears. We think that, when there has been no defect of system but through a crime or something of that kind loss has fallen upon the imperial revenues, it is unnecessary to make a special report to the Government of India, no matter how large

the sum may be. If there is a defect of system which requires the orders of the Government of India, we should then report, whether it was below or above Rs. 1,000.

131. But take the case of crime, which you yourself have instanced. Suppose a crime has robbed the Government of Rs. 999, you need not report it. Suppose a crime, or an aggregate of crimes, robs the Government of Rs. 10,000, do you think that that ought not to be reported?—I do not think that that is likely to occur, but if it did occur, and if there is a defect of system, it ought to be reported.

132. You think then that no limit should be observed above which a report should be made in all cases?—I do not think it is necessary.

133. You desire to dispense with the rule requiring the sanction of the Government of India, and, where necessary, of the Secretary of State, to any remission of disallowances from an officer's pay made within six months from the date of payment?—I consider that the sanction of the Government of India or of the Secretary of State is a needless formality.

134. As regards the power of reappropriation I understand you desire to have power to practically reappropriate from one head to another any local revenue, no matter how widely divergent the heads of revenue may be?—Yes.

135. You claim complete freedom?—In local revenues, yes.

136. Would that not practically mean the abolition of the necessity of submitting your budgets to the imperial Government?—The budget for local revenues, yes.

137. As regards the recommendation that the Local Government should have power to grant an additional pension of Rs. 1,000 to the officers specified in articles 475 and 642 of the Civil Service Regulations, without reference, as at present, to the Government of India: Would it be as satisfactory to you if you were only to be bound by the veto of the Government of India?—The necessity of addressing the Government of India in a matter of this sort when it is perfectly certain that the Government of India will not object, is the only thing that we want to get rid of. In the case of an officer who has held a high appointment for three years, we make a formal report, and the Government of India says yes. There has never been any question raised about it; it has always been done.

138. From a financial point of view you have no objection to delegate these powers to your subordinate officers?—No.

139. And you speak as financial adviser to the provincial Government?—These are the recommendations made by the provincial Government.

140. But, as their financial adviser, you agree that they would not endanger the finances of the provincial Government?—Every one of these has been discussed with the Member in charge of Finance, and he has agreed to them. I cannot say that in all of them my personal opinion has been followed, but all these recommendations have received the approval of the Financial Member.

141. Do you yourself see in any of these proposals any serious danger to the finances of the provincial Government?—I do not see how it could possibly do any harm to provincial finances.

142. Do the Government of Madras still have to make quarterly returns through the administrative department concerned to the Government of India in the Financial Department showing every change made in the pay of every officer, every new office created and every existing office abolished?—I cannot say.

143. Somebody in your department makes it?—If it is made, it is sent from the office as a purely routine return.

144. Do you see any necessity for it?—I imagine it is necessary for the Government of India if they hold a check over our budget. I do not know what is done with the return by the Government of India.

145. (Mr. Meyer.) You at all events know nothing about these returns?—No. I do not sign them.

146. I venture to think that it is not sent at all now. If sent, I assume that it is necessary.

147. (Chairman.) Now with regard to the rules which require you to submit your budget. I think you said that there were great alterations made in the provincial figures by the Financial Department?—There very often are.

148. Do they give you reasons for their alterations?—Sometimes, not always.

149. Do they make them autocratically?—I do not think so. For instance, last year we had various things cut out of the budget. Generally we lump together a lot for establishments of which we are not able to give the details; these were cut out with a remark to the effect that if the money was wanted during the course of the year it would be found, and that kind of thing; but sometimes figures are cut out without any remarks at all.

150. Do you lump together a whole list of charges?—I mentioned that as an instance.

151. That would not be unreasonable as long as these budgets have to be submitted?—It was known that the establishment would be required in the course of the year.

152. You could not give the details, but you hoped to be able to give them?—We hoped to be able to give them when the final budget notes went up.

153. Under your system you submit an estimate, and then six months later you submit a revised estimate?—Yes, we send up a revised estimate with the budget figures for the next year.

154. Is that usually done?—Yes.

155. It is done in every case in India you think?—Yes.

156. Do you think it is a good provision?—I think if you are going to have your budget estimates in detail it is almost a necessary provision.

157. Do you think it leads to a proper accuracy of estimate to begin with, or perhaps to a more careless estimate to begin with, because you know that you are subsequently forced to present a revised estimate?—I do not think it necessarily leads to greater inaccuracy.

158. Do you not think it might possibly have that tendency?—If you know you are to get what you may call a second shot, is not the tendency to write out your bill quickly and send it in?—I think not.

159. Then with regard to lapses which take place in your budgets. Are they regranted at the end of the year automatically, or do you have to present fresh estimates?—We do not present fresh estimates, but we ask for a fresh appropriation.

160. They do not automatically go to you?—No.

161. You do not know one way or the other?—No.

162. Do you think it leads to extravagance or economy—the fact that you have to reclaim your lapses?—I do not see why it should lead to either, unless you pre-suppose either wastefulness or economy.

163. You have never heard it suggested that the departments of your Government would hurry up to spend money?—They do undoubtedly hurry up to spend money in order to avoid lapses.

164. Does not that lead to extravagance sometimes?—It may lead to extravagance at times.

165. Do you think that if it were known that the money would not be confiscated at the end of the year, you would spend your money more economically?—I do not think so. I think the Government, either way, whether there was a lapse or not, would spend its money as economically as it sees its way to do.

166. But you have said that the money is spent in a hurry, and money spent in hurry is not always well spent?—I was speaking of the subordinate spending departments. I was thinking

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specially of the Public Works Department, for instance. It is not the Government that is spending the money; it is being spent under Government, but I do not think the Government can control that detail. It must trust its officers to control that.

167. But as a matter of fact it is the officers of the Government that spend all money; it is not the Government itself. Is there not a tendency on the part of the officers of the Government to spend the money extravagantly if they have to spend it in a hurry?—I should think there might be.

168. Would it not, therefore, tend to economy if the lapses were allowed automatically to go back to the provincial Government?—Yes, it might.

169. It is only a case of "might" in your judgment?—I think there would be that tendency.

170. (Mr. Hitchens.) Do I understand that any money which is unexpended by the provincial Government at the end of the year lapses to the Imperial Government?—No.

171. (Chairman.) Suppose you were granted a sum of money that was earmarked for particular purposes and it lapsed?—It does not lapse to the Government of India.

172. To whom does it lapse?—It goes into the provincial balance.

173. Then the department concerned has to claim it from the provincial Government *de novo*?—Yes, and it practically always gets it.

174. Any grant made by the Government of India and earmarked for any purpose always remains; it never goes back to the Government of India?—No, I do not know of any case in my time where it did.

175. Therefore, the extravagance, if it occurs, would occur as between the department concerned and the provincial Government, and not between the department concerned and the Imperial Government?—If it occurs at all, it is simply the hurry of the spending officer to spend as near to allotments as he can every year so as not to have to apply for re-allotments.

176. Is there any way in which you could give extended powers to the Board of Revenue?—I think they might be given increased powers. We have sent in certain lists showing detailed powers which could be delegated.

177. With regard to the further delegation of powers to Collectors; would you deal with that?—Financial powers I should deal with, not revenue powers.

178. Could you suggest any financial powers which you think could be advantageously delegated to Collectors?—The Local Government has made various proposals. For instance, the sanctioning of temporary establishments in district presses; permission to deposit the cash chest of one department in the treasury for safe custody.

179. Does that cause much correspondence now?—No, not much.

180. It would be no real relief to the provincial Secretariat?—There would only be an occasional letter about it, but of course taking all these lists the total would be very considerable; these are all details in which there is unnecessary reference to higher authority.

181. It is suggested that the power of entertaining temporary criminal process-serving establishments should be vested in District Judges and District Magistrates. Here again is there much correspondence?—Not very much. I remember perhaps in the course of the last two or three years half-a-dozen cases.

182. I suppose, practically, you very seldom refuse to accept the proposals?—Very seldom.

183. Have you ever had to refuse them?—I do not remember any case in which they were refused.

184. That is in a great number of years?—I have only had a year in the Secretariat.

185. But when you were a District Magistrate, you do not remember any case in which your own proposals were refused?—No.

186. It is proposed that the first supply of a type-writer should be sanctioned by the Local Government, and subsequent renewals by the Superintendent of Stationery. What officers have to ask for type-writers?—The Inspector-General of Police we will say, or the Inspector-General of Registration, or the Inspector-General of Jails, etc.

187. Then it is asked that the Heads of Offices should be empowered to obtain cloth umbrellas. I suppose a cloth umbrella is not a very costly purchase?—No.

188. What does a cloth umbrella cost?—I suppose you could get a cloth umbrella for about Rs. 2, perhaps less.

189. How long does it take you to get the sanction for the purchase of these articles?—Not very long; it depends upon the distance the district is from headquarters. These do not have to go to the Secretary of State or anything of that kind; they go merely to the Secretariat.

190. Do you know that with regard to the Telegraph Department it is proposed that Superintendents of districts should be allowed to purchase bicycles for their officers?—I know nothing about that.

191. Then with regard to the proposal that Heads of Departments should be empowered to sanction charges for window delivery tickets, is that a Collector's business?—There is a system now by which you can get your letters from the post-office more rapidly if you have a window delivery ticket; to get that now they have to apply to the provincial Government; I had one application to-day. I think it was from the Criminal Investigation Department.

192. Under whose orders are these references made to the Head of the provincial Government?—It is under the Financial Code.

193. As sanctioned by the Government of India?—Yes.

194. Has any application been made to the Government of India for freedom in these matters?—Not in detail. This particular one happens to be in the Madras Treasury Manual.

195. Who is responsible for the Madras Treasury Manual?—Without examining the Manual I could not say.

196. Is the Collector concerned with the disposal of escheated estates or property?—The proposal is that the Board of Revenue should be authorised to dispose of such cases not exceeding Rs. 1,000 in value, and that the annual statement to the Government of India should be discontinued.

197. Then it is proposed that all Heads of Departments should be empowered to sanction the grant of travelling allowance to an inferior servant on transfer: would that concern a Collector?—No.

198. Has he power to give travelling allowances to inferior officers?—No.

199. On no occasion?—In ordinary travelling he would make the allowance without reference—under the Civil Service Regulations the man would get an allowance.

200. Are you aware that there is a proposal to eliminate local funds from the imperial budget?—I am not aware of it.

201. Although you know nothing about this matter yourself, can you tell us whether or not that would diminish correspondence with the Central Government?—Yes it would.

202. Very considerably?—I should think considerably.

203. Would it increase the correspondence between the local authorities and the provincial Governments?—I should think not.

204. Would it diminish it?—I do not think it would make much difference either way.

205. You think it would really diminish your correspondence with the Central Government?—Yes.

206. And therefore you would welcome any such arrangement?—Certainly.

207. Do the details of the expenditure of district authorities come to the Heads of Departments?—Yes.

208. Do they come in great detail?—In considerable detail.

209. Have you sufficient experience to enable you to tell us whether that detail could be diminished?—I have not considered that question, but I think it might be diminished.

210. For what purpose is that detail now insisted upon?—I can hardly say without thinking it over; it would take me a considerable time to look it up and find out the history of the thing.

211. But could you not tell us what is the practical reason for now asking the local authorities, the District Boards and municipalities and so on, to submit their estimates in detail?—I do not deal with local estimates at all here. All the local budgets go to the Secretary of the Local and Municipal Department; they do not come to me at all.

212. But you have had experience as a Collector?—Yes.

213. Speaking from your experience as a Collector do you think it is a good or a bad thing?—I think that a great deal of it might be abolished, and that a very much greater control should be given to the local bodies. When I was replying to you before I thought you were speaking of the provincial finance, but, as to local finance, the details I certainly think could be greatly diminished.

214. That would greatly decrease your correspondence with the local bodies?—Yes.

215. It would decrease the correspondence between the Collectors and the local bodies and between the Collectors and the Secretariat?—It would very much decrease the bulk of the correspondence generally.

216. Do District Boards and *taluk* Boards render their accounts in much greater detail than municipalities?—I think they do, but there have been many changes made since I have had to deal with local bodies as a Collector ten years ago.

217. To the best of your judgment you think that not only the District Boards and *taluk* Boards could have their details reduced, but the municipalities also?—Yes.

218. So that there would be saving of correspondence and clerical work all round?—I think there would be.

219. Do you give to these District Boards large grants-in-aid from the provincial revenues?—Yes, considerable.

220. Would it be simpler and perhaps more satisfactory if you gave them larger sources of revenue?—I do not think we could do that. We give grants-in-aid for special purposes.

221. Such as —?—Water-supply, drainage, and things of that kind.

222. Would it be possible to raise a water-rate or a water-tax?—A rate is raised, but the grants are to cover the capital expenditure.

223. Then it would be impossible to recover from the district directly the capital expenditure?—That is so.

224. All you can do is to charge a sum which represents interest on that capital?—No; they are free grants in many cases, chiefly to municipalities. We very often contribute half the capital cost. It depends entirely upon the funds of the municipality, how well off it is and so on.

225. So that to that extent the municipality has the advantage of the general revenue of the province?—Yes.

226. Would you allow Collectors greater freedom of expenditure in their districts?—Collectors have

not much expenditure to deal with except from local funds.

227. They have power to remit revenue in case of famine?—They have power to remit revenue in case of damage to crops due to the excessive or insufficient supply of water, but for general losses on dry crops, which are not irrigated, they have to get sanction; special remissions may be made on dry lands over large tracts of country, but the ordinary remissions are only on irrigated crops.

228. What is the practical reason for making the distinction?—In ordinary years different sources of irrigation may fail, or a channel may break, and a Collector can remit the revenue in such circumstances; the rest of the country all round may have splendid crops, but for some reason there may be a shortage at one particular place which is ordinarily irrigated, and then he remits revenue there. At a particular place there may be many fields that have a splendid supply of water and individual fields that have none. In case of an occasional failure of crops over a large area a complete remission, both on wet and dry lands, is given, and that is given by the Board of Revenue or the Government.

229. In the case of a shortage in a particular village which for some reason or other does not receive its full share of rain during the season, or by reason of locusts appearing, or something of that sort, the Collector would have no power to remit?—As a rule not.

230. What is the reason for that distinction?—Because in the one case the Government makes itself responsible for the supply of irrigation water, and the crop failure in the other is due to Providence, and we make a deduction in our settlement arrangements for failure of crops. After arriving at what ought to be the revenue, a percentage is deducted in order to cover all ordinary losses of crops from ordinary causes.

231. That will not bring relief to the village affected?—But the village affected is very slightly affected; a man may lose his individual crop, but he has ordinarily to pay much less than he would have to pay if the Government gave him remission in special cases.

232. That is to say the system of land assessment is calculated on the law of averages, and assumes that a good crop in one year will pay for a bad crop in a previous year?—Yes.

233. Is that found to work well in practice?—Yes; very often a man does not cultivate a dry field every year.

234. You rely in the case of a wet crop upon the discretion and judgment of the Collector?—Yes.

235. Why should you not rely upon it in the second case?—Because we know exactly what the size of the field is; we know that this particular field is an acre and a half in size, that its assessment is so much, and that it had no water and bore no crop. In the other case an individual field perhaps is not cultivated, but still the man pays upon it.

236. Is not the Collector aware of the facts in that particular case?—Yes.

237. Then why should not he be trusted to remit revenue in a case of real necessity?—Because the percentage reduction covers the cases of fallows and things of that sort.

238. In cases where the Collector knew that for one reason or another the percentage had not been worked up to on that particular field, would you give him no discretion? Is he not fit to exercise discretion in such a case?—He is particularly fitted, but it would increase his work enormously. Take a good season; a man very often does not cultivate his field; he does not attempt to plough it; he is responsible for the revenue; if he allows the field to go fallow, he pays the assessment just the same whether he cultivates it or not. In the year in which there is a failure of crop over a small area, say, over part of the village fields, it is impossible for the Collector to know whether this man has failed to grow his crop in consequence of the lack of rain, or has simply allowed the field to go

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fallow. I think we should have to have a very large increase of establishment if we went into all that.

239. The suggestions you have previously made are all intended to free the local officers from clerical work?—Yes.

240. If the Collector had time to go into these matters, you would have no objection to give him the power?—It would be a very difficult thing.

241. I do not say it would not, but in principle you would have no objection?—We should have to revise all our settlements. If we agreed to remit the land revenue upon all the fields which were uncultivated in a particular area——.

242. I was not suggesting that for a moment. What I suggested to you was, in cases where there was real and general distress in the case of dry crops, whether the Collector held such a position that he was fitted in that case to remit revenue, just as he was considered fit and specially responsible by the Government to remit revenue in the case of wet crops?—The one is an individual field, and the other is a great tract of country. The rule about dry crops is this——.

243. I am not talking about rules. It may be that the climatic conditions of India are such that it is impossible that scarcity should visit one particular village without visiting a large area, therefore bringing the place within what you define as a "large area"; but what I suggest is that if scarcity visits a particular field and that cultivated with dry crops, ought not the Collector to be in a position to remit revenue in such a case?—If he considers that revenue should be remitted, he reports the matter and it is remitted.

244. But ought not the Collector to have that power; is he not fit to exercise that power?—I think he is fit to exercise the power.

245. And therefore that power of remission, under the special circumstances I have indicated, might well be added to the powers of the Collector?—Certainly it might be, but it is not the practice.

246. I was not talking of the practice; I wanted to know whether it was possible?—It is certainly possible.

247. And advisable?—It might be advisable, but we do not grant remissions on particular lands in small areas.

248. Now, are there not other directions in which you think the powers of a Collector might be increased?—I cannot make detailed proposals. I think you might ask the Collectors themselves as to that.

249. But I wanted to get an opinion about it from above as well as from below?—I have not thought the matter out.

250. To go back to the question on which I was pressing you as to the delegation to the Collector of power to remit revenue in times of distress, there would be no real danger to the local funds?—There might be very great danger if the losses were spread over a very large area.

251. But in the case of a large area he now has power to go to the Government?—He goes to the Government.

252. But with regard to remissions over smaller areas which I have rather hinted at, that would probably not cause any serious dislocation of the finances?—It would not cause any serious dislocation of the finances; we should have to revise our settlements of course.

253. Now, with your knowledge of Secretariat work—which I understand has only lasted for about a year—is that so?—I have had this appointment for a year now, and I previously had it for a few weeks on two occasions.

254. Suppose we get rid of some of this correspondence which you have indicated, what is going to be the result upon the Secretariat?—It will reduce the work, not very appreciably.

255. Could you reduce the numbers?—I do not think so; we might be able to. The total altogether may be very considerable, especially if we are able to get rid of the Local and Municipal business.

256. Does that occupy the greater portion of the time of the Secretariat?—It occupies a portion of the Secretariat a considerable time.

257. A very considerable portion?—Well, say a fourth or a fifth.

258. Can you give me in general terms what in the remaining four-fifths of the time the Secretariat is occupied in doing?—The Secretariat is divided up into branches.

259. May I put it in this way that you could only therefore so far reduce the Secretariat in that branch which has to deal with the administration of municipal affairs?—Yes—District Boards and municipalities.

260. That is the only part of the Secretariat that would be reducible under the proposals of the Government of Madras?—I do not know what the proposals from the other departments will amount to.

261. Perhaps you mean a reduction by one-fifth of the work in the Local and Municipal Department?—Yes: a reduction in the Local and Municipal Secretariat of one-fifth. I take it that we should still have to watch their budget, and to have a very strict audit of the accounts.

262. How many members of the Secretariat are there in your Local and Municipal branch?—I do not know how many clerks there are.

263. Is there nobody who knows the total numbers of the Secretariat?—It varies almost from day to day; temporary clerks are taken on.

264. Are there many of them?—Yes, they run up to over a hundred altogether.

265. One hundred superior clerks?—No, a hundred altogether.

266. You could get rid of one-fifth in the Local and Municipal Department?—Yes.

267. You have read more or less these proposals of the Government of Madras for getting rid of references and correspondence?—I have only read those that have passed through our hands. I have not seen all of them I think.

268. Would these enable the Secretariat to be still further reduced?—I do not think so; I cannot judge what the result would be without working it out.

269. Have you found the Secretariat, speaking of it as a whole, rather inclined to look at things from the point of view of "how much money are we going to get"? Is that their first aim and object—to get their revenue?—I do not think so. The Secretariat has very little to do with the getting of the revenue.

270. But do they refuse to exercise their powers of remission or relief because their first fear is lest the revenue should unduly go down?—I think not.

271. Do you think that the Government as a whole is too much inclined to look at matters from the revenue point of view?—I think not. I think that is a very minor consideration.

272. Now you have made a great many suggestions as to decreasing references to the Government of India. In your judgment, do you think as a whole the proposals for change come from inside the Government of Madras or outside the Government of Madras?—The proposals we have made are entirely from inside.

273. Have you never had considerable proposals for improvements from the Government of India which have turned out to be really advantageous, although they were first regarded with hesitation or alarm?—I have not had sufficient experience of the Secretariat to answer that.

274. You have never had any proposal from the Government of India which you received perhaps with alarm and eventually accepted with alacrity?—Unless one is in the Secretariat itself, one does not know very often what comes from the Government of India.

275. Would it not be the custom of the Government of Madras to say: "We write to you for your opinion upon this or that suggestion that has

been made by the Government of India?"—The Government of Madras does not know what comes from provincial Governments and what comes from the Government of India. The Government of India send down certain proposals, but they very often do not tell us that they have come from provincial Governments; they simply say: "It has been suggested," and so on.

276. Is that a good state of things?—I do not know that it matters very much whether a proposal comes from the Government of India or from a provincial Government, if it is a good one.

277. What you would rather like to see is a freedom from the control and supervision of the Government of India generally, so that you could conduct your own administration in your own way and make your improvements at such times and by such methods as seem best to you?—We should always be glad to get suggestions from other Governments or from the Government of India—I mean generally.

278. Do you get proposals, say, from the United Provinces or from Bombay?—We frequently get letters asking "what do you do in such and such a matter," or asking what is the usual practice.

279. And you make the same enquiries from other Governments?—Yes; we often write to Bombay and other provinces.

280. Can you give me a concrete example of some major point?—I cannot give you a concrete example on any major point.

281. This would only occur on minor points?—Yes.

282. Such as —?—The other day there was a question as to how a certain rule under the Arms Act was worked; it came from Bombay; Bombay referred to Bengal; an order was passed here differing from the practice in Bombay and Bengal, and there was correspondence about it between Madras and Bombay and Bengal.

283. That is a small matter; on larger matters you do not get proposals or suggestions from other provincial Governments?—I think not.

284. I understand there is a right of appeal in all administrative matters from the Local Government to the Government of India, either by law, or by rules having the force of law, or by practice?—Yes.

285. Can you make any proposals that you think would be an improvement on the existing system?—I think it would be a great improvement if it were arranged that wherever an order was made against an officer, he should have the right of appeal to the officer immediately superior to him; I think the appeal should stop after the immediate superior of the person who passes the order has heard the appeal. I think that is quite sufficient.

286. You think that there should be one appeal from the judgment pronounced?—Yes. I am not speaking of a judicial judgment; I am speaking of executive orders; I think it would be quite sufficient if the person aggrieved had one appeal to the immediate superior of the officer who passed the rule.

287. For instance, if an Assistant Collector thought himself aggrieved, he would have an appeal to the Collector?—In his case the person who felt himself aggrieved by the order of the Assistant Collector, would have an appeal to the Collector, and there it should stop.

288. And therefore in the case of an order passed by a Collector, there should be an appeal to the Board of Revenue, and there it should stop?—Yes.

289. Now what is the present practice? Take the case of a tahsildar?—If a tahsildar passes an order, the person who considers himself aggrieved appeals direct to the Divisional Officer, who might be a Deputy Collector; then the Deputy Collector passes an order, and as a rule there is an appeal to the Collector; it often goes as far as the Board. There are certain rules which have had the effect of reducing the number of appeals; still, there may be two or three appeals, or sometimes more.

290. In your judgment, however high or however low the person aggrieved may be, you think the right of appeal should stop at a point where it has been heard by some person superior to the original pronouncer of the decision?—I think so.

291. I was told the other day by a District Officer that (in a case I think it was of land revenue) supposing a Collector pronounced judgment in such a case there would be an appeal along two lines; first, through him up to the Commissioner, and then from the Commissioner gradually up to the Local Government, and then, supposing the verdict was not satisfactory to the original appellant, the whole appeal might be further repeated in a Civil Court. Is that so?—That is not so, as a rule, but it is possible that cases may be found in which a civil suit might be brought.

292. Is that in your judgment satisfactory?—Most unsatisfactory.

293. Does it occur often?—I do not think it occurs often in this Presidency.

294. Not so often as to be an abuse of the right of appeal?—I should call it an abuse if it ever occurred.

295. And if it did occur, you think it ought to be confined to one line of appeal and not extend to two lines?—Yes.

296. Have you known of any case being pursued along two lines in such a way?—I have not known of such a case.

297. Who makes the selection for the promotion of officers in this Presidency?—In the case of the Indian Civilians, the Governor has the right of promotion.

298. And that is exercised through whom?—In higher appointments the Governor in Council makes the selection.

299. Then with regard to the lower appointments?—With regard to the lower appointments, the Member of the Council in charge of the particular branch makes the selection. A note is put up stating the appointment which is vacant and who are in the running for it; then it passes through the Member in charge of the portfolio to the Governor.

300. Is a record kept of the conduct and service of every officer?—Yes.

301. Do you know at all what weighs in the selection or rejection of an officer for a particular appointment, what is the principal factor which would weigh in the selection?—Ability.

302. Ability in doing his work?—Yes.

303. In what sort of work?—The work which he is about to be put to.

304. Is it by his clerical powers?—It depends upon the nature of the appointment.

305. Take the appointment of a Collector; suppose there are two candidates for a good Collectorship?—All Collectors of the same standing are paid the same. There are two grades of Collectors, and all the senior ones are paid alike. The only question is whether it is a pleasant district or not.

306. What would weigh in the selection of a man principally; would it be his power of writing a good report?—A man is made a Collector in order of seniority, unless he has shown that he is unfit to be promoted, and when there is a district vacant, the next man for promotion gets that district.

307. Seniority is the first claim?—Seniority is the first claim up to the rank of Collector.

308. Where does that right of seniority stop?—After the rank of Collector.

309. Then it goes by merit?—Yes. Other things being equal, Collectors are put in, in order of seniority, unless the man has shown himself unfit. Then the Board of Revenue is selected by merit, and the Governor in Council selects in the case of higher appointments.

310. Do you know at all what weighs in the selection? I am trying to get at whether the fact that a man writes a good report—has a ready pen

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and that sort of thing—is practically what carries promotion with it?—I do not think so; I think it is his general ability; I do not think writing has much to do with it.

311. Is a great deal of weight attached to the fact that a man would, or would not know the people amongst whom he lived?—That would be so certainly.

312. How would you arrive at a knowledge whether a man did or did not know his work?—From the reports he sends in.

313. That is to say the written reports?—From the knowledge he shows of his district. The Board of Revenue in travelling about would see his work, and they would tell the Members of the Government what they thought of him. Sometimes they are consulted in writing. I have often been asked to report upon a man, not as to promotion, but, generally, as to what I thought of him. All these communications go to the Chief Secretariat and they are recorded, and the record is used in the Council when the appointment is made by the Governor and the Members of the Council.

314. Is some personal knowledge by somebody or other always insisted upon?—The Governor or the Members of the Council have a personal knowledge of every Collector.

315. Either the Members of the Council or the Governor?—Yes. The Governor, of course, knows some of them; by this time he probably knows half or more; the Members of the Council know them all.

316. Personally?—Yes, personally.

317. There would be no Collector throughout this Presidency who would not be known to one or other and probably to all the Members of the Council?—I do not think there is a single Collector now that one or other of the two Members of the Council does not know.

318. How do you recruit your local Secretariat?—From the members of the Civil Service as a rule.

319. How are they chosen?—They come in first after they have had about 6 or 7 years' service—the juniors—then they go out again.

320. Is it an unbroken law that they should go out?—Practically.

321. How long do they stay in the Secretariat before they are returned to the districts?—The highest pay of the Under-Secretaries is Rs. 1,050 a month; then when their turn comes for promotion above that they go out.

322. Have you any officers in this Secretariat who have been here continuously for say 6 or 7 or 10 years?—No, not one.

323. How long would a man return to the district for?—Until his turn came for promotion; it might be 10 years.

324. How long does it keep him out of the Secretariat in practice?—I think the officer who has been longest in the Secretariat now is the Revenue Secretary; he was Inspector-General of Jails for a long time; I should think he was away from the Secretariat about 10 years.

325. Without coming back?—Without coming back. He became Inspector-General of Jails, I think, direct from the Secretariat; I cannot be certain about it; then after some time he became a Collector.

326. Have you got any fixed rule or is it merely the practice of this Presidency?—It is the practice. I know of only one case of a man who got into the Secretariat and stayed.

327. When was that?—That was many years ago.

328. Practically now the rule obtains, and is strictly observed, that all members of the Secretariat who come in are recruited at about six or seven years' service, and go out and remain out for some considerable period?—Yes.

329. Are there not a great number of languages spoken in Madras?—There are four that are classed as languages of a district. For the purpose of

work in the district, each district has a language, and there are four.

330. When you appoint a young Civilian to a district, how many charges would there be in that district?—In the biggest there would be four or five.

331. Then he is appointed to a district in which a particular language is spoken?—Yes.

332. When does he pass the language test?—At the beginning of his service, he passes in two languages.

333. Before he comes out?—No; he passes out here in two standards—the Higher and the Lower Standards.

334. When does he pass the Lower?—At once, as soon as he can. A good man will pass the Lower Standard within a year, and the Higher sometimes in eighteen months or two years; sometimes it may be three or four years.

335. Is there any limit of time laid down?—Yes. Without looking it up, I think it is about five years; then if he has failed to pass, he is placed under suspension and made to learn.

336. Then, after he has passed, he is appointed to a district and learns the language of that district?—An officer is appointed to a district and learns the language before, not after, he has passed.

337. Is he often removed from that district?—Yes.

338. For what reason?—He goes away—he asks for leave—and his appointment is filled up, and then he goes to another district because there is a vacancy there.

339. Is that a satisfactory state of things?—I think it is; I think an officer should know something of more than one district.

340. How many districts does the ordinary Civilian go through?—They do not now go through so many as they did formerly, because we have graded the service; formerly men were moved about very much.

341. A man comes out first of all as a stranger more or less to the language spoken in his district?—No, because as a rule he has passed in a language that is spoken in the district in which he has to serve.

342. When is an officer selected for the province in which he has to serve?—Before he comes out.

343. What language does he study?—He studies the language which is spoken in the Presidency for which he is selected.

344. Take the case of Madras?—When I came out I studied two languages, but I understand the younger men—some of them—have only studied one. I was at home two years, and these men are at home for one year only.

345. If a man has come to a district in which the language which he has studied is not spoken, he must find himself in a difficulty?—Those who have studied the language of a district are sent to that district, so that it makes no difference.

346. He is a stranger in any case?—Just so.

347. What is the practical use of an officer in a district with large executive powers who cannot speak to the people of the district?—He is under training.

348. But take the case of a man who having studied the language in his district goes on leave and then is removed to a new district?—He is rarely removed to a new district the language of which he cannot understand. Every man studies two languages; it is very unusual for a man to be sent to a district in which he has not passed in one of the two languages.

349. But there are four languages?—There are four languages; two of them are spoken only in a single district, Malabar and South Canara; in all the other districts either Telugu or Tamil is spoken.

350. Suppose a man finds himself in a district of which he cannot speak the language; for about

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12 or 18 months he is not much good as an officer in that district?—Oh yes, he is.

351. Why?—Because a great deal of English is spoken in this Presidency.

352. By the village people?—No.

353. But are not his duties among the village people as well as among persons who speak English?—Yes.

354. Then he is unable to communicate during this period with the village people?—He is able.

355. How?—Because we have hardly any villages in which there are not people who speak English.

356. In other words he has to speak through an interpreter?—He has to communicate through an interpreter until he can speak the language.

357. Is that a satisfactory system?—It is a system which cannot be helped.

358. Is it a *satisfactory* system?—It is not a satisfactory system.

359. Is there no way of avoiding it?—None whatever.

360. None?—None. We have a certain number of men trained for instance in Telugu; if all these men happened to be at home on leave, men must be sent who cannot speak the language.

361. You think the advantages to be gained by transfers from district to district are greater than the disadvantages of a man knowing hardly anything at all of the language of the district in which he finds himself?—It is very unusual for a man to be sent to any district the language of which he has not passed an examination in.

362. Can he speak it?—Not always when he first gets there; but in a very short time he is able to.

363. In two of the four divisions there is a duplicate language, but in two there is only a single language; is that not the position?—There are four languages in the Presidency; two of them are spoken in all the districts, but two languages are spoken in two single districts. If a man who is trained in South Canara is transferred from South Canara, he must have passed in Canarese and one other language; then if he is transferred to some other place than Canara, he will be sent to a district in which the language spoken is the other language in which he has passed.

364. Then in the re-appointment of an officer who comes out from leave, the language which he is able to speak is a considerable factor?—It is.

365. And he is sent (as far as it can be done) to a district in which he can speak the language?—To the district in which the language in which he has passed is spoken.

366. I thought you told me a little while ago that a man might come out from leave and find all the appointments filled up in the district the language of which he could speak?—In the case of South Canara that might happen.

367. Might there not be cases in other districts?—It is very unlikely that in the whole of the Telugu country every appointment would be filled up.

368. You say it is unlikely that it would happen?—Very unlikely.

369. Therefore you are practically always able to appoint a man to a district the language of which he knows, I mean the language is spoken by the raiyats themselves?—Yes.

370. Will he have good knowledge of that language?—Many of them have.

371. A fair knowledge?—A very fair knowledge.

372. Quite enough to enable him to talk about village crops and common-place matters—sufficient for a man to be able to hold a conversation with an educated native?—The educated natives, almost all of them, speak English.

373. But would he be able to hold a conversation with educated natives in their own language?—He would not perhaps be able to carry on a scientific conversation in the vernacular.

374. Will a man open his mind as readily to you speaking in another language as he will speaking in his own language?—A man who knows both languages, I think, will.

375. A man who can talk a little English will, you think, speak quite as freely to the Assistant Collector or Collector as he would if he talked in his own language?—I was speaking of a man who understood English, not a man who was a poor English scholar.

376. And there are a great number of people who are good English scholars?—There are a great number of people in the Presidency who talk English very well.

377. Would you say certainly one man in every village?—I do not think there are many villages in the ordinary tracts of the Presidency in which there are not people who speak English.

378. And who can act as interpreters?—Yes.

379. Therefore you think it really does not matter very much that an English officer may not be able to speak except through an interpreter?—It really does not very much matter.

380. Do the Government give rewards for the acquisition of languages?—Yes.

381. Are these largely made use of?—Not so largely as they used to be.

382. Is that on account of the accumulation of clerical work?—I happened to be looking at the list the other day, and I think more men have passed latterly than in the few years immediately previous.

383. There has been an increase lately in the acquisition of the native languages?—Yes.

384. That you would regard as very satisfactory?—Yes.

385. Is that merely a power to pass a set examination, or is it a real increase of linguistic knowledge?—I should say probably the power to pass an examination. I think some of our best linguists are men who have not passed the High Proficiency Standard.

386. They can talk the language thoroughly well without knowing the language classically?—They can talk it very well indeed, and they are up in the handwriting of the country.

387. Is any attempt made in this Presidency to instruct young gentlemen who come out from England in the etiquette and customs and habits of the races within the Presidency?—Not in the sense of instruction being imparted to them here. I do not think there is any attempt made before they come out.

388. Is any attempt made afterwards?—The young men under training go into camp with the Collector, and the Collector is called upon to report how they are getting on every six months, and one of the questions he reports upon is how the Assistant gets on with the natives; that is a regular portion of the Collector's report.

389. As to his conduct and so on?—Yes, he reports on that very point.

390. At what age do young officers come out?—About 23 and 24.

391. Do they all come out as single men?—No.

392. Some come out married?—Some, not many.

393. Would you say 25 per cent.?—Nothing like that—about one a year out of 6 or 7 on the average—perhaps an eighth.

394. I suppose this has a deterrent effect upon his going into camp while he is under training?—No, I think not; I think they go into camp and take their wives with them.

395. Would it be satisfactory if there were some—I hardly like to use the word "manual," because manuals seem to me to be things that are very much overdone—but would it be satisfactory if there could be some little book prepared, not in the shape of a manual, which would enable officers in this and other Governments to know something of the habits and the social customs of the people

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amongst whom they were going to work?—I think it would be a good thing.

396. Is there anything of that sort?—I am not aware of it.

397. It would be desirable that it should be very short?—Yes.

398. The shorter the better?—The shorter the better.

399. But it might in your judgment be of service?—If it could be made reliable.

400. There are a great number of manuals published?—Yes, there are departmental manuals in each department practically.

401. Which a District Officer is supposed to know?—A District Officer is supposed to be able to refer to them—I mean, they will use the index.

402. Have they been overhauled at all?—Yes, they have been regularly overhauled.

403. Every year?—Not every year, but as alterations are made, corrections are sent out and they are entered in that way in the book itself.

404. How many of these manuals would an officer of necessity have in his library?—I have not the least idea.

405. Eight or ten?—More than that.

406. Twenty?—I do not think that he would have twenty in use.

407. Could they be reduced by codification or something of that kind?—If you take *this* manual for instance (the Civil Account Code), the thickness of this book could be reduced, because it contains a lot of forms at the end.

408. If you could reduce the number of volumes through which a District Officer has to wade in order to arrive at a just decision upon this, that or the other point, would it not be desirable?—It would be desirable, but I think manuals are always found useful, and they are continually used.

409. Do you think they could not be compressed advantageously?—I do not think so.

410. There are a great number of recent appointments of Inspectors-General?—Yes, there have been several.

411. Have they paid much attention to Madras?—Several of them have been here. I hope they all pay attention to Madras; we have not seen many of them.

412. Do you think on the whole their influence has been for good?—No, I do not.

413. Have they attempted to interfere with your administrative powers?—The tendency is distinctly to interfere.

414. You find that they begin by correspondence and they end by orders?—That is the tendency distinctly.

415. Do you think there is any benefit to be derived from the concentration of the knowledge of practice and of what is occurring in other Governments, and the dissemination of this concentrated knowledge to the various Governments?—Yes.

416. Could that be done by any better method than through the Inspectors-General?—I think so.

417. In what way?—By correspondence between the Heads of Departments.

418. In the various Governments?—Yes.

419. Or by conferences?—Yes.

420. Has the practice of conferences been much taken up? I understand it began with a conference of Directors of Education when Lord Curzon was Viceroy?—I do not know when it began.

421. Quite recently, I think?—I do not know whether that was the first or not. I know that Police Officers for instance in adjoining territories have conferences, and have had them for years.

422. In preference to the present system of Inspectors-General you would like to have a system

of conferences?—I should prefer a system of conferences.

423. Do you think that system in itself is necessary?—I certainly think it would be unnecessary to have regular conferences at fixed times.

424. A conference once a year you think would be unnecessary?—Yes, I think it would be quite sufficient for correspondence to take place and for these men to consult one another and to meet occasionally. For instance, I would allow the Bombay Excise Officer to meet the Madras Excise Officer and talk over matters independently of any formal conference.

425. Has that ever been done?—Not as to Excise Officers.

426. They meet as friends?—They meet in other ways.

427. Has this appointment of the Inspector-General of Excise been of use to you here?—Giving you my own opinion only, I do not think the appointment of that official has made any difference here at present; so far I have not heard of him in any way.

428. Still this suggestion that Excise Officers or similar officers might meet is not actually put in practice by the Local Government?—No. The reason I mentioned Excise Officers was because I was on a Committee with the chief Excise Officer in Bombay, and I had some talk about it with him then.

429. Have not the Government of India to sanction expenditure under various heads?—Yes.

430. How are the Government of India to know that the policy which the various Local Governments are carrying out is wise or not—whether they are sanctioning the expenditure of money for a good purpose or for no purpose whatever—unless they have something like an Inspector-General?—If the Government is fit to be a Government, I think it ought to be trusted to spend the moneys entrusted to it to good purpose. I do not think the appointment of an officer at Simla, who may be inferior in position and service and everything else to the Head of a Department under the Local Government, will make any difference.

431. I will put it in this way. Has any attempt been made by the various provincial Governments to find out what other provincial Governments were doing in the same class of matter; for instance, in the matter of police; would your Inspector-General at Madras write all round to see what was going on in the United Provinces or the Punjab for instance?—I cannot tell you, but I know that Superintendents of Police and Deputy Inspectors-General of contiguous portions of India have met in conference and talked things over.

432. Officially?—Officially; I know of several individual cases. The Superintendent of the Bellary district would meet the Superintendent of Dharwar.

433. In different Presidencies?—In different Presidencies, and I am pretty confident that the man at Ganjam has met the man at Puri.

434. But they have not gone outside?—No, except the Criminal Investigation Department; they go outside sometimes.

435. May I take it that so long as a Director or Inspector-General confines his attention to inspecting and suggesting, if it could be confined to that, you would have no objection to it?—I do not think his inspections would be of much use.

436. You think that the time he would have to give would be so small that it would be of not much use?—I think it entirely depends upon the position which the particular branch has reached in the Presidency; for instance, I do not think that in Bombay the inspection by the Commissioner of Salt for the Government of India would be of any benefit whatever.

437. For what reason?—Because he has really no experience of sea salt, and all Bombay salt is practically sea salt.

438. Then with regard to the inspection of Public Works, would the experience of a man who had been round all the great irrigation works of the north be of no value to you here in your irrigation works in Madras?—I do not know enough about the details to speak as to that.

439. I understand that the complete administration of excise rests with the provincial Government?—At present.

440. You share the revenue?—Yes, the revenue is shared.

441. Could it be advantageously taken over by the imperial or local exchequers?—I do not think it matters at all.

442. Not for the simplification of accounts?—I do not think it makes any difference; the proportion is to be half now, and I do not think it would make much difference.

443. Does it lead to much correspondence?—I do not think so.

444. You simply collect half your revenue and say: "This is half the revenue and there it is"?—That is so.

445. And they ask no questions about it?—No.

446. Practically nothing?—No.

447. Has there been much interference with the administration?—There has been none hitherto.

448. You have an Inspector-General of Excise?—I do not know what he is called, and I do not know what will happen.

449. You have not yet seen him?—I have seen him and I know him well, but I have had nothing to do with him officially.

450. Who is the responsible Excise Officer in the district?—The Collector is the Head of the Excise.

451. Then you have an Excise Commissioner?—There is an Excise Commissioner, and he has Assistant and Deputy Commissioners under him and inspectors.

452. It has been suggested somewhere that the control of the Government of India over the Excise Department of the provincial Governments is necessarily closer than its control in other branches of administration. Is that so?—I have not found any control of the Government of India in Madras; I do not know how far it is due to the fact that it is assumed, from the way things have turned out, that we have been working on correct lines.

453. With regard to the Inspector-General, you know nothing of him officially?—No, he has been appointed since I had anything to do with excise.

454. There is this restriction upon the action of Local Governments which I should like you to explain. You are not allowed to alter the rates on exciseable articles without the sanction of the Government of India?—I think we are.

455. Do you often do it?—Often.

456. Upon the same articles of excise?—Yes.

457. Would you give me an illustration?—The duty on spirits was raised on the 1st April last.

458. Was that not done under the direction of the Government of India?—No, I think you are talking of customs.

459. No, I am talking of excise?—I am not aware that the Government of India did it.

460. Here in Madras you on your own account raised the duty on spirits?—We have often raised it. I have not had anything to do with excise now for two years, but the duty was raised from the 1st April last. It was the result of the Government of India raising the customs duty which enabled us to do that; otherwise our duty on spirits would have been higher than the customs duty.

461. Then you are practically dependent for your excise duty upon the amount of the customs duty?—We are to a great extent.

462. All the customs duties being under the control of the Government of India, you cannot practically raise your duties?—Not beyond the tariff rate.

463. And you cannot practically alter them unless the customs duties are altered?—If they are to remain below the customs duties.

464. I am not talking of the theory of government, but of the practice; you cannot practically raise them, unless the customs duties also are raised?—Yes we can, because in many parts of the country the excise duties are lower than the customs duties; if they were higher, the spirit would enter the country from outside, and the local product would not be used.

465. In that case you are independent of the customs duties?—Yes.

466. You think this advantageous?—Yes.

467. You submit an excise report?—Yes. A yearly report is prepared by the Commissioner and sent to the Government, and the Government send it to the Government of India for their information.

468. Is that necessary?—I think it is advisable.

469. Very advisable?—Yes.

470. Is it a lengthy document at all?—I should think about 16 pages of print with statements at the end.

471. Customs is entirely an imperial department?—Yes.

472. Has that been a wise change; has it changed the classes of officers?—Well, it has not entirely. Except Madras, all our local ports are under the customs authorities of this Presidency.

473. Do you think that is wise?—I think so, because the Government of India have not the establishment under them to control those in charge of the local ports. We have got a whole sea-board with over a hundred ports.

474. And the ports controlled by the Government of India are, although very important, few in number?—Yes.

475. Is there any interference as between the Government of India and your customs administration?—I have not heard of any.

476. Nothing unnecessary at all events?—I have not heard of anything.

477. Have you got a Director-General of Customs?—I really do not know; I think not.

478. The customs duties of course are fixed by the Government of India?—Yes.

479. There is not much correspondence, as I understand, between you and the Government of India in the matter of customs?—No.

480. Nothing more than is expedient?—No.

(The witness withdrew.)

Adjourned.

The Hon.
Mr. H.
Bradley.
—
22 Nov., 1907.

SECOND DAY.

MADRAS, Saturday, 23rd November, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

Surgeon-General WILLIAM RICHARD BROWNE, C.I.E., was called and examined.

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481. (*Chairman*.) You are Surgeon-General with the Government of Madras?—Yes.

482. What are your duties?—The administration of the Civil Medical Department in the Presidency.

483. How is that department constituted?—It is made up of Commissioned Medical Officers, of a large body of Assistant Surgeons, Civil Apothecaries and Hospital Assistants.

484. How are you recruited?—The Commissioned Medical Officers belong to the Indian Medical Service; they are recruited in the ordinary way in England by competitive examination; the others are all recruited locally; the Assistant Surgeons, Civil Apothecaries and Hospital Assistants are all trained here.

485. What departments have you got under your control?—The whole of the medical administration of the province. That includes all the hospitals and dispensaries, and I am an official visitor of jails and allied institutions.

486. Who appoints you?—I am appointed by the Government of India on the recommendation of the Local Government.

487. And who appoints your subordinates?—The Indian Medical Service officers are men lent from the Military Department to the Civil Department, at first temporarily, then permanently; they are liable at any moment to be required, as we still are a Military Service.

488. Have you the full power within the limits of the Presidency to promote and appoint your subordinates?—All, except the Commissioned Medical Officers; the appointments of Commissioned Medical Officers go chiefly by seniority, not to certain appointments, but as regards rank. They belong to the Indian Medical Service, and their rank goes by seniority.

489. Entirely by the efflux of time?—Yes, as regards promotion to military rank, which of course governs their pay to a great extent; but as regards appointments, they are made by the Local Government on the recommendation of the Surgeon-General.

490. Then you have under you the hospitals and some part of the jail administration?—As an official visitor.

491. Only as an official visitor?—Only as that. Lunatic asylums come under the head of the general medical administration.

492. Do you know why your appointment as Surgeon-General has to be referred to the Government of India? Is there any reason in the working of the Presidency Medical Service that would require that?—No, not as regards directly the working of the Presidency, but the selections to the administrative grades, viz., what are known as Colonels' appointments, Principal Medical Officer, and to the Surgeon-General grade are supposed to be by selection and merit—not merely by seniority—and they have to obtain the approval of the Secretary of State.

493. You are part really of the central organisation which is loaned out to the various provincial Governments?—Yes, but with this difference, that we are entirely independent.

494. Once you are appointed you are entirely independent?—Once we are appointed. I correspond with the Director-General, but apart from that the Local Government is supreme in all matters relating to the Department in Madras.

495. You correspond direct with the Director-General?—Yes.

496. Now you have got a Sanitary Commissioner under you?—Yes, he corresponds direct with the Local Government. He is not under me.

497. Is he co-equal with you?—He is of course junior, and not of the same rank.

498. Is he under your control in any way?—Not in any way.

499. Have you any control over the Sanitary Board?—I am a member of the central Sanitary Board of the province, which consists of three members. There is only one Sanitary Board consisting of the Chief Engineer who is the President, the Secretary in the Local and Municipal Department who is a member, and the Surgeon-General who is the third member. All matters in connection with sanitation are referred to that Board for approval and for recommendation to the Local Government.

500. Has the Board plenary power?—No.

501. No power at all?—No power at all beyond that of recommendation.

502. Who has the power in the Sanitary Department?—Plans and everything else must be approved by the Sanitary Board.

503. Who has the power of deciding sanitary questions?—The form in which they run is this. They go through the Sanitary Commissioner and the Sanitary Engineer to the Sanitary Board; the Sanitary Board recommends to Government, who pass the final orders without question.

504. Who is the person in the Government who, as a matter of fact, passes these final orders?—Chiefly the Secretary in the Local and Municipal Department, who is also a member of the Board.

505. Has he any practical knowledge of sanitary questions?—No, not beyond that derived from his general knowledge in administrative work throughout the Presidency.

506. Then what is the necessity of going behind the Sanitary Board for further decision to a member of that Board?—The Government do not disagree on sanitary matters, of course, but you then come to the financial aspect, that is to say, who is to provide the money to work these different sanitary problems and sanitary measures. That must, I take it, rest with the Local Government; they have to provide the funds.

507. Does the Sanitary Board budget at the beginning of the year?—No, we do not budget.

508. You live from hand to mouth?—The Board outlines certain works which have to be done. The big works with which we are chiefly concerned run into lakhs of rupees; these are outlined at the beginning of the year; certain works have to be undertaken in the course of the year; when they get to anything like completion they go up, and provision is made on the financial side.

509. What do you mean by saying that when they arrive at completion the plans go up? I should have thought they would have gone up before the works were completed.—They take some time, because there are nearly always alternative designs for any of these big works in connection with drainage or water-supply; there are perhaps three or four different schemes; these are outlined, and the local bodies and the Government have to agree what particular scheme is feasible under the circumstances.

510. That you call outlining?—I call that outlining, because no definite orders have been passed.

511. Then having got your plans for your sanitary works, you then send your plans up to the Secretary in the Local and Municipal Department?—Yes.

512. Who is also a member of the Sanitary Board?—Yes.

513. Therefore one member of the Sanitary Board recommends to the Government either to accept or to reject the plans of his colleagues; is that the proceeding?—Yes.

514. Do you think that that is a good procedure?—In a way, yes, because he is thoroughly acquainted with what has gone on as regards plans and estimates, and so he is at home with the subject when it comes before Government.

515. He, of course, having received it as Municipal Secretary, refers it to the Financial Department?—Yes.

516. And the Financial Department decides then whether the money can be spent or not?—Yes.

517. And then who finally sanctions the expenditure?—Government eventually. When, we will say, an estimate for any big drainage works has been settled as to technical details, it is referred for the supervision of the technical details to the Department of Public Works—the Chief Engineer.

518. Then it goes round to another Department?—It has to go in that way for professional scrutiny of the plans.

519. Which the Sanitary Board is quite unable to give it?—Well, they have been advised by their professional adviser, viz., the Sanitary Engineer.

520. Then it goes from the Sanitary Engineer and in course of time finds its way to the criticism of another expert in the Public Works Department?—That is so.

521. Is there any other expert who has to be called in after these two gentlemen?—No, not after those two; but on sanitary lines the Sanitary Commissioner has expressed his views.

522. He has already intervened in the matter?—Yes; the Sanitary Commissioner and the Sanitary Engineer have been consulted on the sanitary problem.

523. Suppose some district or some municipality has to be drained or provided with sewage works; in that case the plan, I take it, originates with the municipality or with the District Board?—Yes.

524. Passing during that time under the inspection of their engineer?—Not necessarily. For instance, take Bellary, or any other town; it is decided that a water-work is necessary for that town; the proposal is sent up to Government in the ordinary way through the Local and Municipal Department.

525. Whom is it sent up by?—It is sent up by the Chairman of the municipality.

526. Have the Chairman of the municipality and his colleagues consulted their expert engineer?—They have hardly got an expert engineer; they have a Local Fund engineer, but for the municipality they may not even have that; the District Boards have an expert engineer.

527. You do not mean to tell me that the Chairman of a municipality is competent to frame a drainage scheme?—No.

528. Then who frames the drainage scheme to begin with?—First of all it is decided that it is advisable to undertake this work; then it is referred to the Sanitary Engineer and the Sanitary

Commissioner; they consult; then their plan is outlined; as soon as it becomes tangible it is referred to the Sanitary Board.

529. Who also have an expert engineer?—There is no other expert engineer on the Sanitary Board.

530. One of the members of the Board is an engineer?—Yes.

531. Then he is the second expert who examines this scheme from the engineering point of view?—Yes.

532. It then goes from there to the Secretary of the Local and Municipal Department?—Yes.

533. Who then passes it on to the Finance Department?—Yes.

534. Who then pass it on to the Public Works Department?—Yes, for the ultimate revision.

535. There it receives a third engineering criticism?—There I must tell you this:—The Chief Engineer serves in a dual capacity also in this case. He is a member of the Sanitary Board.

536. The Chief Engineer examines it first of all as a member of the Sanitary Board, and then as a member of the Public Works Department?—Yes.

537. Does that seem to you a sound and economical procedure?—I do not think it adds to the cost.

538. It does to the delay?—Yes.

539. And do you not agree that time means money?—But I mean that no further charges are incurred.

540. Then what happens to this unfortunate scheme finally?—Then we have arrived at the final stage. After the Chief Engineer has expressed approval of the plans and estimates, the orders are passed in his department, the Public Works Department, as regards the carrying out of the scheme.

541. Then it goes back to the Financial Department?—No, it has already been sanctioned by the Financial Department.

542. Is it sanctioned by the Financial Department before it passes to the Public Works Department?—Yes.

543. So that the Financial Department passes it, whether it is a good scheme or not?—It has already been through the hands of two experts as it were, the Sanitary Engineer and the Sanitary Board, and therefore when it comes to that stage it is in fairly good working order; there may be small technical details, as to the strength of a girder or something of that sort, that may require revision from an engineering point of view.

544. But still the Financial Department have agreed to the cost before the final expert examination by the Public Works Department?—I would not like to say definitely whether a final formal reference is made in the Secretariat on that point.

545. Now have you any other powers in the Sanitary Board?—Not in the Sanitary Board.

546. That is enough for their exertions to cope with schemes in that way?—I think so. You then of course go into the financial question.

547. I take it that what you have told us about this supposititious scheme covers the whole of the relations of the Sanitary Department with the provincial Government; you have no power of decision at all, but you have power of recommendation?—That is so.

548. You have no power of decision?—No power of decision, but merely of recommendation.

549. Can you tell me anything about the relations of the Civil Surgeon to the Collector?—Either from the sanitary or the medical point of view are those relations satisfactory?—Yes, on the whole they are.

550. The executive authority lying with the Collector, he gives all the necessary support and assistance to the Civil Surgeon?—Yes.

551. And there is no unnecessary complication of decisions or orders?—No. As the head of a district, for instance, the Collector must sanction, on the recommendation of the Medical Officer, such a thing as privilege leave to the Medical Officers

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serving in the district. Therefore, as the head of the district, I do not think that needs alteration.

552. You think there is no unnecessary delay in carrying out orders that the Civil Surgeon may give?—No. The District Officers never interfere in purely professional matters.

553. I understand that there is a Director-General of the Medical Service in India?—Yes.

554. Is he also a Military Officer loaned to the Imperial Government?—Yes.

555. And he is loaned practically throughout the greater part of his career?—Yes, in the ordinary course of events he is in exactly a similar position to that in which he is in the different provinces, viz., that he has probably been in civil employment, as we call it, for the greater part of his service, and then he becomes a Colonel—a Principal Medical Officer—and then becomes Surgeon-General.

556. Will he have served as Surgeon-General under a provincial Government?—No.

557. When was this appointment created?—The constitution of the service was altered in 1880; then he was not called Director-General; I think it was in 1894 or 1896 that he was again called Director-General.

558. What I understand to be the position is this, that an officer who has not necessarily had experience as a Civil Medical Officer, and who certainly has not as a rule had experience as a Civil Officer in the higher grades, is selected by the Government of India to be Director-General of the Medical Services; is that, roughly speaking, the position?—No, not quite, because they have invariably had extensive experience on the civil side.

559. But not the highest?—Well, the highest of course is the Director-General's appointment itself, but leading up to the highest, yes. The present one is a good illustration.

560. Has he been Surgeon-General under a provincial Government?—No.

561.—That is what I mean; he has not had the experience of a Surgeon-General under a provincial Government.—No, he has not.

562. What are his relations to you?—As regards the administration of the Civil Medical Department in Madras, I do not consider that there is any necessity to adopt any measure that would alter the existing relations between the Director-General of the Indian Medical Service and the administrative Head of the provincial Medical Department—the Surgeon-General with the Government of Madras. The Local Government is supreme in all matters relating to the department, and reference is only made to the Director-General in questions connected with the grant of furlough to officers of the Indian Medical Service and the filling up of vacancies (caused by death, retirement, or leave) in the number of officers lent to the province for civil duty. The Director-General also supplies the Military Assistant Surgeons who, to the number of 22, are lent for civil work. The Director-General has the right to ask for any information he may require from the Surgeon-General with the Government of Madras, but the latter is not subordinate in any way to the Director-General, but is entirely under orders of the Local Government.

563. With regard to the grant of furlough, is that necessary because you draw all your officers from the Government of India?—Quite so.

564. And as long as you continue to have a central and not a provincial system, you must refer the question of furlough to the authority who is to supply you with the substitute?—Yes, in case a man is wanted.

565. Do you find that the Director-General tends in any way to interfere with the provincial Government?—No, not in the least.

566. Not in the way of giving orders?—Not in the least.

567. In this particular case, the papers of which have been laid before us, do you think that the Director-General in the matter of the control exercised by him over the officers of the Madras Civil

Medical Department exceeded his functions?—Yes, technically he did.

568. And practically?—Well, I take it his view was that this was a purely professional matter which the Director-General and the Surgeon-General would know more about than anybody else.

569. Do you think that the direct correspondence between yourself and the Director-General saved or did not save time?—It probably saved time.

570. Now if that was constantly the practice of your department—if it became the general practice—do you think it would involve the provincial Government in difficulties?—I can imagine it might; it would depend upon the two officers concerned; you would have to take the personality of the men into consideration.

571. But a practice like that, once begun and continued without protest on the part of the provincial Government, might grow into a custom so strong that the provincial Government could not overthrow it?—They could always come down and say "please stop it," or without the "please" they could always tell them to stop it. The local Surgeon-General is under the orders of the provincial Government; they can pass orders to him.

572. And this direct correspondence with the Director-General you do not look upon as an infringement of that rule?—As I said, I think it was technically an infringement.

573. But practically you do not think any harm was done?—Practically, I do not think any harm resulted.

574. Then with regard to the second case that has been referred to, which relates to the selection of senior officers of the Indian Medical Service in civil employ for training in military medical administration; was that an instance where the Surgeon-General and Director-General corresponded directly with each other?—They did.

575. Was that, do you think, to the detriment of the provincial Government?—It would have added a little to the time, but it ought to have been sent through the provincial Government.

576. What department of the provincial Government are you under?—I am under all. In the Public Department I correspond with the Chief Secretary. Many matters come up in the Local and Municipal Department as well.

577. Do you correspond direct with the Chief Secretary?—Yes.

578. You do not correspond with the Under Secretary?—No; with the Chief Secretary.

579. Have you seen anything of the Sanitary Commissioner of the Government of India?—I have practically nothing to do with the Sanitary Commissioner of the Government of India.

580. Does any correspondence go on between your Sanitary Board and the Sanitary Commissioner?—None at all.

581. Has the Sanitary Commissioner ever been in Madras?—Yes, I know him; he has been here since his appointment was made.

582. Do you know at all what he did when he came here?—Yes, I am acquainted with what he did, because he came and called on me, and we discussed matters—really in connection with plague.

583. You think, as far as you can judge as a Medical Officer of experience, that the appointment is a good appointment?—The new appointment, undoubtedly.

584. You think that that would aid the Government of India in taking up sanitary questions?—Undoubtedly.

585. Is it better to have a Sanitary Commissioner with a conference say of the various Surgeons-General, or could a conference do the work of the Sanitary Commissioner?—I do not think a conference could do the work of the Sanitary Commissioner. On the other hand, I am not sure that as regards these particular questions a conference of the different heads is required. Personally, I do not see why the work cannot be equally

well done without any conference of the Surgeons-General in India; there is only one other Surgeon-General, viz., the one in Bombay.

586. You think that an annual conference of these gentlemen could serve no useful purpose?—Yes, I do not think so.

587. Or at all events that such purpose as it might serve is served better by the Sanitary Commissioner of the Government of India?—Or could be served quite well by correspondence.

588. Does any correspondence take place between the Heads of the Medical Service in different Governments?—No, very little. Occasionally the Director-General sends round a general note regarding medical matters, as they affect India altogether. He may draw attention, when the various annual reports come before him, to different things that come up out of the reports.

589. And suppose you, as Surgeon-General here, take no notice of his suggestions or recommendations, what happens?—Well, that has not occurred. If one had reason to doubt the advice tendered, one would at once represent the matter.

590. Direct to him or to your Government?—It would probably be an important question, and would come through the Government; unless it was on a purely professional matter, such as the way in which a return of operations or something like that ought to be sent in.

591. Then, in your judgment, both the Director-General and the Sanitary Commissioner of the Government of India are good and necessary appointments?—Undoubtedly.

592. And they have rendered you service in your department?—It is not perhaps quite so easy to say that they have rendered the department any particular service, because I think I have stated already that the local administration is entirely independent.

593. Then in what way are these two appointments of use?—Take the Director-General: owing to the fact that it is one large Imperial Service for India, it is absolutely necessary that there shall be some central man, even if for no other purpose than to allocate the men to the different provinces.

594. Is it necessary that a person whose duty it is to allocate officers to the various Governments should be a Director-General? I should have thought a much less ambitious title would have been sufficient.—Then you come to another question as to the number of Surgeon-Generalships. There happen to be four; two in Bengal, one in Bombay, and one in Madras. I understood that you were thinking whether some central office might do that duty; that would mean of course the doing away of an appointment.

595. And the promotion which goes with that appointment?—Yes, it is the highest-paid appointment in the service.

596. I thought you told me a little while ago that these gentlemen who were at the head of the Service were practically not promoted to be Director-General?—No; they are not.

597. Therefore, if the office of Director-General were abolished, it would not affect the promotion of these Surgeons-General?—It would affect the promotion of all the men in Bengal.

598. I ask you whether it would affect the promotion of these Surgeons-General, the Heads of the Medical Service under provincial Governments?—No.

599. Then with regard to the Sanitary Commissioner; does the creation of that post affect promotion?—Yes; it has made another post with high pay.

600. Has the Sanitary Commissioner been of service to your Government here?—Yes.

601. In what way?—The point I have in mind is purely a professional one, viz., a most excellent report written by him in connection with jails and all the medical questions springing up from the treatment of prisoners.

602. Is there a Director-General of Jails?—There is an Inspector-General of Jails in each province.

603. But not of the Government of India?—I think not.

604. You did get, as a practical matter of fact, from this Sanitary Commissioner, some excellent advice concerning jails?—From the sanitary point of view, yes.

605. Do you know what the salary of the Sanitary Commissioner is?—The salary of the Sanitary Commissioner of India is Rs. 2,000; I forget whether it rises. The appointment from about 1880 was amalgamated with that of the Director-General; he was called the Surgeon-General and Sanitary Commissioner with the Government of India.

606. Now there is a separate appointment?—Yes; since 1904.

607. When did you get this valuable report on the sanitary condition of jails?—Last year.

608. Do you remember any other notable service that he has rendered to your department?—You mean in Madras itself?

609. Yes.—No, off-hand, I cannot say that I do.

610. I mean, is he generally useful?—I think the Government of India finds him useful.

611. I am not talking of the Government of India: I am talking of Madras.—I think you will have to ask that question of the Sanitary Commissioner; he will be able to tell you better.

612. So far as you are concerned as the Surgeon-General, you do not know of anything in particular that he has done for your department?—No; it does not concern me particularly.

613. (*Sir Frederic Lely.*) Can you tell us approximately how many hospitals and dispensaries there are in the Presidency?—610, including dispensaries.

614. There would be a few large civil hospitals?—Yes. Perhaps I may say that we here use the term "hospital" as those in which in-patients are treated; "dispensaries" as those in which out-patients are treated. We have about 267 institutions with in-patients, and the balance, up to 610, are dispensaries.

615. The great bulk of them would be rural institutions?—Yes.

616. In remote places many of them at a great distance from head-quarters?—Yes.

617. Some of them 50 miles or more away?—Perhaps if you said 40 miles it would come to about the limit.

618. The men in charge of these small rural institutions are of the grade of Hospital Assistants?—Yes; that is, in the dispensaries. The hospitals are nearly all in charge of men of the Civil Assistant Surgeon or Civil Apothecary grades.

619. And the rest are dispensaries?—Yes.

620. So that practically all dispensaries are under Hospital Assistants?—Yes.

621. Men of very limited education?—Well, we do not think so down here; we think that our Hospital Assistants up to recently have been the best trained in India.

622. Possibly that is not very extravagant praise?—It is not very extravagant.

623. Anyhow, you would not regard them as qualified medical practitioners in the European sense of the term?—Not in the European sense of the term.

624. What is their pay?—Their pay begins at Rs. 25. The question is now before the Government of India as to an increase of their pay. Rupees 25 is the pay in the fourth grade; it rises to Rs. 35, Rs. 45 and Rs. 55, and 10 per cent. of them are senior Hospital Assistants whose pay is Rs. 70. Then there are small allowances in addition.

625. What are the arrangements for supervising the work of these men?—They are supervised by the District Medical Officers.

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626. How do they exercise that supervision?—By visiting and inspecting and examining the books and looking at their work generally.

627. How often in the year would that supervision be exercised?—If possible, twice. In a large district like Madura, where there are some forty institutions, it is nearly impossible to get round twice a year.

628. Practically I suppose you may say that each one of these men is visited—can only make sure of being visited—once a year by the Civil Surgeon, who comes and looks over the building and the instruments and makes enquiries about the work, makes his return, and goes away again?—Yes.

629. In the case of a suspected murder in the locality, is the hospital assistant solely responsible for the *post-mortem*?—Solely.

630. That is, it practically lies with him to say whether the man has died of a blow, or whether a murder has been committed or not?—Quite so.

631. Is that not a very great responsibility for a man of that class?—Undoubtedly. I may say here that the Government have been good enough to acquiesce in a proposal of mine of sending as many men as I can spare for a course of post-scholastic training at the Medical College and General Hospital after their ninth year of service. As far as possible I restrict the control of dispensaries to men of the second grade. Then before they get promoted to that grade, I want to train as many as I can in the second course of training, with special reference to this very point of training for *post-mortem* examinations.

632. I take it it is not only a case of professional competence, but of moral reliability?—I think it is chiefly professional; of course, there have been instances of the other.

633. Do you recognise the duty or the right of the Head of the district to co-operate with you in supervising these men? For instance, to take a concrete case, suppose the Head of the district wrote to you and said: "I consider a certain man to be totally unfit for his place"—not professionally—that would be out of his sphere altogether—but morally unfit?—He might do that; that does occur occasionally.

634. Do you interfere as a matter of course then?—Undoubtedly.

635. You have had cases of that kind lately?—Yes, in my time.

636. Are they frequent?—No, not very; they are not frequent, but they have occurred.

637. Suppose the Head of a district thought a Medical Officer was unfit, and he wrote to you and you declined to take that view, would you recognise his right to demand an enquiry?—I cannot imagine myself declining to interfere. If for no other reason than to defend a man who might be wrongly accused of incompetence, I should take up the case and have it investigated through my District Medical Officer.

638. That is, you would send your District Medical Officer to enquire whether the opinion of the Head of the district was justified or not?—Yes.

639. If the Civil Surgeon thought that the Head of the district had interfered without reason, what then?—He would communicate with me, and I should take any further action that I considered necessary.

640. But the probability is that you would take your subordinate's view?—It would depend upon the evidence adduced in the first instance. If the man had made himself thoroughly unpopular for any reason and the evidence was quite clear, I should probably at once transfer the man to some other work. That I do constantly when it is called for.

641. You would not only receive the opinion of the Head of the district, but you would expect it of him?—Undoubtedly.

642. And then you would make your own departmental enquiry through the Civil Surgeon, and if

you thought there was no occasion to intervene you would allow the matter to drop?—I would directly inform the District Officer concerned that in my opinion no further action was necessary, or the contrary.

643. (Mr Dutt.) Is there a Civil Surgeon in charge of every district here; is not the District Medical Officer generally a Civil Surgeon?—Our term down here is "District Medical and Sanitary Officer." We also have Civil Surgeons in a few places, but the 22 districts are provided with a District Medical and Sanitary Officer; emphasis is laid on that to show his dual duty.

644. They are generally members of the Indian Medical Service lent from that service?—Exactly.

645. What is the number of them in this province?—We have 54 sanctioned appointments.

646. I mean those that have belonged to the Indian Medical Service.—They number about 57 on the Civil List.

647. And what is the number of Assistant Surgeons approximately?—We have 22 Military Assistant Surgeons lent. We have Civil Assistant Surgeons and Civil Apothecaries.

648. I am not speaking of apothecaries now.—I will tell you the total strength; there are 677 Medical Subordinates, and there are 466 Hospital Assistants; that leaves us 211 approximately.

649. How are these Assistant Surgeons selected?—The Assistant Surgeons are all local graduates who enter the service by competitive examination. I fix the date when sufficient vacancies occur to render it necessary to have an examination.

650. Is the examination held annually?—According to circumstances. I have held three in the last 15 months.

651. But generally there is always one examination every year?—At least one.

652. What is the pay of the Assistant Surgeons?—The Assistant Surgeons begin at Rs. 100 and go on to Rs. 150 and Rs. 200.

653. And you consider them well qualified doctors in the European sense of the word?—The Assistant Surgeons undoubtedly are.

654. Are they in charge of some of the important hospitals and dispensaries?—Yes.

655. Whereas the least important ones are in charge of apothecaries?—Yes, and also of the Hospital Assistants. The selection I may say is left entirely to me; I select men for the different places according to my knowledge of their professional capability.

656. But Assistant Surgeons are always selected by means of competitive examination?—Quite; they must be graduates.

657. How are the apothecaries selected?—The apothecaries are now dying out. They were a class of men who were stipended by Government during their college career.

658. Did I understand you to suggest that there was a question pending about their pay?—That is with regard to the low grade Hospital Assistants who only begin at Rs. 25 a month.

659. We come to the Civil Hospital Assistants. What is the rule about their selection?—These Civil Hospital Assistants are men who pass a qualifying literary examination, and they are then stipended during their four years' course at the Medical College; they are examined every session by a Medical Board of Examiners, and they pass a final qualifying examination at the end of their fourth year; if they satisfy the examiners, their names are sent to me and I admit them into the service.

* 660. Supposing more names are sent to you than you want, do you keep them on your list?—I fix the number of men who are in the college.

661. Their pay is from Rs. 25 rising to Rs. 45?—Rupees 25 rising to Rs. 70.

662. Is any question pending as to their pay?—There is a question before the Government of

India as to increasing, especially in the lower grades, the pay of these Hospital Assistants.

663. Has a specific recommendation been made as to the minimum pay of these Hospital Assistants—that the minimum should be so much?—It has been recommended that the minimum should be Rs. 30. I think the maximum is the same.

664. Are some of these Medical Officers paid by District Boards; are there any dispensaries and hospitals made over to District Boards in this province?—The great bulk of the institutions are paid by District Boards and municipalities.

665. And is the Medical Officer in charge of such hospitals and dispensaries paid by the District Board?—If he is a District Medical Officer, he is paid from provincial funds; he has nothing to do with the local funds.

666. The local funds never pay the District Medical Officer?—No, not the District Medical Officer.

667. But the subordinate Medical Officers?—They are paid locally.

668. Their service is lent to the District Boards, and they meet the cost?—Yes.

669. You said that, when privilege leave is granted to subordinate Medical Officers, the District Medical Officer generally does it with the sanction of the Collector?—The formal sanctioning authority is the Collector.

670. Those questions do not come up to you at all?—If necessary they might, because it might be necessary for me to send a man in his place to act for him.

671. But the Collector's sanction is considered sufficient?—Yes.

672. The cases are placed before the Collector by the District Medical Officer, and there is an end of it?—Exactly.

673. In reply to a question from the Chairman, you told us something about the Sanitary Commissioner of the Government of India and the Director-General of the Indian Medical Service. Formerly I understood there was only one officer?—Exactly; it was an amalgamation; he was Surgeon-General and Sanitary Commissioner with the Government of India.

674. And now the second officer has been created?—The duties have been split up, and two officers perform them now.

675. I understood you to say that so far as your duties were concerned, the Sanitary Commissioner's suggestions have not been of any particular use?—I do not want to "crab" the work of the Sanitary Commissioner with India. It is a recent appointment. As I said, I think that is a question that the Sanitary Commissioner here in Madras would be better able to speak about, because it does not concern me directly.

676. What is the length of service of the Surgeon-General with the Madras Government, and the Sanitary Commissioner with the Madras Government?—As regards length of service, the Surgeon-General, as a rule, is a good deal senior; it depends on circumstances. May I illustrate it from my own case? My service is 34½ years; the Sanitary Commissioner's service is 24 years; but until two years ago, when Colonel King was promoted to be Inspector-General in Burma, we were nearly co-equal in service, though not in rank; he was only one year my junior. It varies. Colonel King held it for years, until his turn for promotion to the administrative grades came.

677. He is not in any way subordinate to you?—The Sanitary Commissioner is in no way subordinate to me. When the reconstitution occurred in 1880 that was made quite clear.

678. Is there anything to prevent a senior officer being appointed Sanitary Commissioner and the Surgeon-General being junior to him in service; is it possible that a senior officer may be selected as Sanitary Commissioner?—Of course it is possible.

679. There is nothing to prevent it?—No, but it is very improbable.

680. The usual practice is the other way?—Quite so.

681. (Mr. Hitchens.) Is it the case that all the dispensaries in the districts are under the Local Boards?—Yes; of course we have provincial ones. For instance, almost all those in Madras City are provincial, and all the expenditure is defrayed directly by Government.

682. But in the districts?—Up-country they are all financed from local funds.

683. Who makes the appointments to the hospitals and dispensaries?—The appointments of the medical staff are made by me.

684. Has the District Board any voice?—None whatever; not as regards medical subordinates.

685. They find the money?—They find the money.

686. But what responsibility would the District Board have in regard to a hospital or a dispensary; would they have any responsibility?—None. They provide the funds for running the hospital or dispensary; I provide the staff. They have no direct responsibility beyond that. Of course, they have to finance it, and so the budgeting has to go to them for approval. The Local Medical Officer budgets all the wants of his institution, and that is passed by the Local Board.

687. But they do not interfere in any way—that is to say, they have not got a Hospital Visiting Committee?—Occasionally; in a few cases they have. If they wish they may appoint a Hospital Committee, and they do exist in certain places in the Presidency; but they are not common.

688. Do you find that they give valuable advice?—No.

689. You do not encourage the formation of such bodies?—Not in the *mufassal*; in some of the larger towns it would be advisable, or might be.

690. Even in the district, would not a local Committee bring to your notice any little grievance that they might have; for example, one of your subordinates might be rather imperious let us say; would they not be just the people to bring a matter of that kind to your notice?—I have no hesitation in saying that I get a great many complaints, anonymous and otherwise.

691. I am talking of a responsible report of a responsible body as opposed to anonymous communications?—I understand, but my experience is that in the smaller and more remote places in the Presidency these local Committees rather tend to unnecessarily interfere with hospital work, and do not aid in the efficient working of the institutions.

692. Are the dispensaries under the *taluk* Boards or under the District Boards, or under both?—Under certain circumstances they may be under the *taluk* or under the District Board; they are under both in some cases.

693. Are you brought into contact with the local authorities in any other way than through the hospitals and dispensaries?—No.

694. For example, in regard to vaccination?—No, in this province that is under the Sanitary Commissioner.

695. That is the only point of contact between you and the local authority?—That is the only one.

696. Your medical inspectors do not go into the villages to inspect for any purpose?—In certain districts here we have Sanitary Assistants who do the sanitary work; that is directly under the Sanitary Commissioner.

697. (Mr. Meyer.) I think you told us that the only hospitals directly maintained by Government are in Madras City itself; is that so?—We have a few others scattered through the Presidency. Take for example the Leper Asylum at Pallipattinam and a few others in the Presidency.

698. I am speaking of hospitals for general relief?—The great bulk are, of course, supplied by the local bodies.

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699. Is there any place outside Madras where there are Government hospitals?—Yes, in the Agency Tracts.

700. Where there are no Local Boards?—Just so.

701. And at Ootacamund?—That is local, but largely subsidised by Government.

702. In the headquarters of a district if there was a municipal hospital, it would be a purely municipal institution?—Yes.

703. With a subscription possibly from the District Board?—Yes.

704. Outside in the rural areas they belong to the District Boards and the *taluk* Boards?—Yes.

705. Therefore your Medical Officers are practically serving under these local bodies, except District Surgeons?—That is so.

706. And therefore I take it that the reason that the Collector gives privilege leave to these persons is that he gives it, not as Collector, but as Head of the District Board?—Quite so; he is the head of the civil authority.

707. As the President of the District Board, has he any disciplinary authority?—Yes. He can fine a subordinate, but in those cases if it is on a professional matter it must be referred to me to see if I agree. Should I disagree with the punishment, I inform the Government to that effect, and then the decision I give is final.

708. That is to say, he would only fine a man for being late at hospital, or something like that?—He would probably reprimand him for being late.

709. What would he fine him for?—For absence without leave we will say, or some case where there was negligence in the administration of the hospital, such as being unnecessarily dirty, etc., or unduly late on many occasions; he would probably fine him for that.

710. As I understand, he could not make the fine valid—he could not recover the money, until it had gone up to you?—No, I must agree to it.

711. Do you happen to know whether this power of fining which is given to the District Board Presidents is confined to the Madras Presidency, or does it exist in other provinces?—I cannot tell you about other provinces.

712. Suppose the District Board President fines a Hospital Assistant and you do not agree, what happens then?—Then it is referred to Government, and their decision is final.

713. Has the Chairman of a municipality the same power?—Yes.

714. Ordinarily, the biggest hospital in the district would be in a municipality?—Yes.

715. And if it is at headquarters, it would be in charge of the District Surgeon?—Yes.

716. But as the District Surgeon travels a good deal, there would also be an Assistant Surgeon?—Yes.

717. Could the Chairman fine that Assistant Surgeon?—No, he could not fine the Assistant Surgeon.

718. It is only Hospital Assistants that he can fine?—The lower subordinates.

719. And in the same way with the District Board Presidents; they cannot deal with Assistant Surgeons?—The President of a District Board can deal with Assistant Surgeons. I should like to explain this: there is in each district an Assistant Surgeon told off, who is the special assistant to the District Medical Officer; the President of the District Board would not be able to fine him.

720. He is a provincial officer?—Yes.

721. You have other Assistant Surgeons who are gradually replacing your apothecaries?—Yes.

722. I am speaking of an Assistant Surgeon in a hospital belonging to a District Board; could the President of the Board fine him?—He could.

723. Then as regards provision for medical relief; do the District Boards send extracts from their budgets to you?—They do.

724. Then if you think they are spending too little—if they are not making hospitals enough and so on, you send your remarks to the provincial Government?—Exactly.

725. What happens then?—It is always a question of asking for more money. My point is that in this financial matter I can only advise that if possible more money should be spent on providing increased nursing, for instance, to a hospital; that is considered by the Board; if they have funds, they of course are only too willing to carry out the recommendation.

726. In making your recommendation, do you consider the financial position of the Board or the municipality, or do you simply say what you think ought to be done if they had the money?—I consider the financial position, because it is a mere waste of time recommending to a bankrupt municipality that they should largely increase their expenditure on hospitals.

727. Do you often have to differ from the budget provision made by municipalities or Boards?—Not often, for this reason; no increase can be entered in the budget, unless it has obtained previous sanction; and when they apply for previous sanction, it is sent to me by the Government for my remarks.

728. But I am speaking not of a case where the Board has proposed to increase the expenditure on medical relief, but of a case in which it does not propose to increase it and you think it should be increased?—In that case I should, in forwarding it, comment on the fact that it was insufficient.

729. Speaking generally, do you consider that, as a rule, the District Boards and municipalities do their best and that you have not to interfere much?—They do their best as far as their finances will permit them.

730. In case of a difference of opinion between you and a District Board, would it go back to the President for his opinion, or would the Government pass orders direct, or what?—I think the usual procedure is that Government would refer it; it goes through me to Government, and Government would send it back for the Board's reconsideration.

731. Have there been many cases in late years in which a District Board or a municipality has been over-ridden and your recommendation adopted?—No, very few.

732. Then we will take the other case that was in your mind. The District Board proposes to start more dispensaries or otherwise to increase the expenditure on medical relief. Do those proposals come to you for criticism?—They do.

733. And do you have to state whether you think a dispensary is necessary in such and such a place?—Exactly.

734. Are you also concerned with the estimates for the building?—Yes; I am also concerned, in smaller sums directly, and in bigger ones as a member of the Sanitary Board.

735. You said a little while ago that the Sanitary Commissioner was absolutely independent of you. Is that altogether the case? For instance, are you not the Head of the Medical Service in the province?—Yes.

736. Take a question of medical discipline. Suppose—if I may be allowed to put a purely hypothetical case—suppose some officer in the Sanitary Department had been accused of absolutely unprofessional conduct; would not that come to you as Head of the Medical Service?—If he was a medical subordinate, yes, but the Sanitary Commissioner has a large sanitary staff under him.

737. Are there not Deputy Sanitary Commissioners?—Yes.

738. Suppose there was any case referring to the future professional prospects or otherwise of the Deputy Sanitary Commissioner, would you

not have to advise as the Head of the Medical Department?—It would come through me when he is in the Indian Medical Service.

739. Then is the Surgeon-General consulted, as to the selection of the Sanitary Commissioner?—Confidentially.

740. The Sanitary Board consists of yourself and the Chief Engineer to Government who is President, and the Secretary to the Local and Municipal Department?—Yes, three members.

741. The Sanitary Commissioner is not on the Board?—No, he is the sanitary adviser to the Board.

742. What is the general rule as to projects which have to come up to the Board; are they mostly from District Boards and municipalities?—Yes.

743. What sort of cases come up to the Board?—Everything of a large nature. The present drainage and water-supply at Madras, for instance, has been before the Board. All the large sanitary measures that are considered for the whole province come before the Sanitary Board.

744. Take the smaller cases; take the case of a dispensary. Would that come before the Board?—Yes, the expenditure of anything over Rs. 1,000.

745. The question of the expenditure of anything over Rs. 1,000 by a municipality or a District Board has to come before the Sanitary Board?—Yes.

746. Suppose they wanted to spend Rs. 1,500, would your Board have to approve the plans and so forth?—Yes.

747. In some cases do you refer back to them with advice, or does the case always go on to Government?—It must go through Government.

748. Would it not be possible for a District Board President or the Chairman of a municipality who was meditating some sanitary work to get a preliminary engineering estimate from the Sanitary Board, so that he could see what the design would cost, so that he would be able to consider it when he knew all about the scheme?—He could do that, but it would come through the official routine of Government; he does not address the Board direct.

749. But could he address the Sanitary Engineer or the Sanitary Commissioner?—Yes, he might ask for advice.

750. My point is how far do you act as advisers to the District Board; you say they do not come to you for advice except very indirectly?—Indirectly; I take it we are advisers all the time, but they do not communicate directly; it is not the usual official channel.

751. Then how does the case come before the Sanitary Board; it has been referred by the municipality to the Government, and the Government refers it to the Sanitary Board for their criticism; is that it?—Yes.

752. As a Sanitary Board, you simply consider what would be best from the sanitary point of view; you do not trouble about the finance of it?—We do in this way. There may be three different schemes. Take the case of Berham-pur; there were three different schemes that we considered; we ultimately decided, partly for finance and partly for sanitary reasons, as to which was the most feasible scheme.

753. Would the bulk of your schemes belong to municipalities?—Municipalities and District Boards.

754. There is very little work which comes direct from Government, although Government may contribute?—Not much from Government.

755. Then you think it is advantageous that you should do over again the work that the Sanitary Commissioner and the Sanitary Engineer have done?—Well, we criticise and determine what should be done.

756. (Chairman.) You said "determine." In answer to a question of mine, you said you had

no power of decision?—Well, we cannot determine eventually that any particular plan shall be carried out, because it invariably hinges on the financial question.

757. (Mr. Meyer.) It is a matter that I have had put to me when I was serving in this province and otherwise, that sometimes the Sanitary Board adopted, if I may say so, counsels of perfection; that it works upon model plans that are really beyond the means of a necessitous municipality. Should you say that there was any truth in that accusation?—It is an accusation that is easy to make. On the whole, I think, we try to exercise as much common sense as we possess, and, on the whole, I should say the accusation is not true.

758. If a municipality cannot afford to have first-class latrines, you would let them have second class?—I should always consider that half a loaf is better than no bread.

759. Then with reference to the Government of India. You say that the Director-General of the Indian Medical Service has never been in medical charge of a province. Is that quite accurate?—Did I say never? I was thinking of the recent appointment. I see no reason why the Inspector-General of Hospitals in Bengal, for instance, could not be promoted to be Director-General.

760. Here in Madras and Bombay you have got Surgeons-General; in the other provinces you have Inspectors-General, but their functions are precisely the same?—As far as I know, they are precisely the same.

761. Is there any reason why the Director-General of the Indian Medical Service should not have been a Surgeon-General of Madras or Bombay?—There is. It was a question of policy decided years ago. It is necessary, in order to equalise the number of the highest administrative appointments for the whole of the Indian Medical Service, to have two Surgeons-General that will fall to the lot of the Bengal men, one to Bombay and one to Madras.

762. But are you not speaking of the time before the Indian Medical Service was amalgamated? You are all one Service now?—True, but we are still told off to different provinces.

763. But in theory would there be anything to prevent a Surgeon-General in Bombay becoming Director-General?—Not eventually; not after the men who have joined the Service before 1896 are provided for; there will not be in the distant future.

764. But apart from Madras and Bombay, the Director-General of the Indian Medical Service has generally had experience as an Inspector-General of a province in Northern India?—I cannot remember exactly what their former experience has been; I was thinking of the present Director-General.

765. Was not Surgeon-General Franklin in the Punjab as Inspector-General of Hospitals?—Yes, I think he was. Those points do not come before one in any way. I personally only speak from my general knowledge of what has happened to men in the Service.

766. Now you say that in medical matters the Madras Government is practically supreme here; is that quite the case? Is it not the fact that general lines of medical policy are laid down by the Government of India? Take the question of the reorganisation of the Hospital Assistant Service even for India as a whole; would the general lines not be laid down by the Government of India?—Quite so, if the Service was treated impartially, but I was holding chiefly in my mind our Assistant Surgeons and our Apothecaries. They are not exactly the same as they are in other provinces; they have grown up in course of time, and have developed on local conditions.

767. But are they not being amalgamated now?—Yes. The tendency is to adopt a general policy as regards these Services all over India; that is the tendency undoubtedly, but what I meant in

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saying that the Local Government was supreme was that they dispose of them in every way; the men act under their orders, and they can enrol them and dismiss them without any further reference.

768. Take again a matter like the policy dealing with plague; that is surely a matter for the Supreme Government?—I presume you know that the local policy has differed here from that of almost any other province in India.

769. As plague does not respect provincial boundaries, in the last resort the Government of India must decide what the general plague measures must be? It may, no doubt, make allowance for the different circumstances in different provinces?—No doubt.

770. There are functions of that sort that might rest, or do rest at any rate, with the Central Government?—Yes. May I say that they have not directly interfered with the local policy.

771. But if they thought that the local policy was wrong and injudicious, I suppose they might have interfered?—I suppose so.

772. Suppose (if I may put a purely hypothetical case) that the plague policy in some province had been such as to provoke serious political discontent, would not the Government of India be justified in intervening?—I think so undoubtedly.

773. The Government of India having these powers in regard to general medical administration, ought they not to have an expert officer of their own of the highest possible rank to advise them, such as the present Director-General?—I certainly consider it advisable. Let me just say that I did not mean to outline the duties of the Director-General; I was merely thinking of him in connection with the local medical administration here.

774. He is the officer of the Government of India in matters that come to it on all medical subjects?—Quite so.

775. And he ought to be the best man available in the Service?—Yes.

776. There was a reference made to some correspondence about Netley, in which you said there had been a technical infraction of orders. When did that take place?—That was in 1900.

777. That was a long time ago; has there been anything of the sort since?—There is a subsequent one of 1903.

778. That relates to the selection of senior officers of the Indian Medical Service in civil employ for training in Indian medical administration. There is a difference there, I think. In 1900, as far as I can recollect, the Government of India admitted that their officer was wrong, and they apologised. In 1903, I think they said their officer was right?—I think that is so.

779. Therefore although the Government of Madras thought that the action of the Director-General in corresponding with you was wrong, the Government of India did not think so?—That is so as regards this last instance.

780. And it saved time?—Perhaps it did.

781. Suppose the thing had been done as the Madras Government wished, it would have gone from the Government of India to the Madras Government, then to you, then back to the Government of Madras, then to the Government of India, and then to the Director-General of Indian Medical Service; am I correct in that?—But have you not omitted the military—is there not a further stage?

782. True; it would have gone to the Head of the Army Medical Department and to the Military Supply Department of the Government of India, and so on?—Quite so.

783. That was saved by a direct demi-official correspondence between yourself and the Director-General of the Indian Medical Service?—Quite so.

784. As to the Sanitary Commissioner: as you have brought out, he is only a new appointment as a separate officer; he used to be Director-General of the Indian Medical Service?—Yes, it was a combined appointment.

785. Suppose the provincial Government embarked on a large sanitary scheme, would that not have to go to the Government of India for approval, under financial rules?—I am not thoroughly well up in the financial rules. Surely that would depend upon whether they wanted to borrow money or not.

786. I was thinking of a financial rule which says that public works costing more than 12½ lakhs must go up for the approval of the Secretary of State?—That is so.

787. Then it may be a question of the Madras Municipality, say, being desirous to borrow money for sanitary works, and for that borrowing, I think, the sanction of the Government of India is necessary?—I think so.

788. Do you think it is advantageous for the Government of India to have an officer of their own whom they can send down here to give an outside opinion as to how matters stand?—I think in all large sanitary matters it might be advisable that they should have their own special man.

789. Who would look at it from the point of view of experience in other provinces, and so on?—Exactly.

790. Therefore you think it is a decided gain?—I think so.

791. (*Sir Steyning Edgerley.*) How do you recruit your service?—When vacancies occur, we apply through the Government of India to the Home Department, who refer the matter to the Director-General, and he consults with the Principal Medical Officer in India, and on their conjoint nomination a man is placed at the disposal of the Provincial Government.

792. The whole reserve, I understand, remains with India?—That is so.

793. Theoretically, you have got no voice in choosing A, B, or C; you have to take whomsoever they send you?—Theoretically; they objected to our asking for men years ago; they preferred our not asking.

794. So that if you happen to have a special appointment and you know that A B is a very good man for it, you cannot ask for A B to be appointed?—Theoretically, no.

795. (*Chairman.*) And practically?—I have done so.

796. Did you get what you wanted?—We should get it, if possible. My point was that they did not ask that we should not ask for men by name; they said that it might be inconvenient; but certainly I have not always strictly adhered to that.

797. (*Sir Steyning Edgerley.*) About what stage of service do they come in?—The average is about five years; they must spend two years in military service.

798. What becomes of the three years when they are not necessarily military?—They are continuously doing military service.

799. Are there many young men under five years' service in the Madras Presidency?—Do you mean in civil employ?

800. No, in military; do you happen to know what is done with them up to five years' service?—They are kept with regiments.

801. In sole charge, or attached?—It varies. They are nearly always in sole charge, acting.

802. When they first come out, is that so too?—When they first come out, the first thing they do is to attach them to a station hospital, and then as vacancies occur in regiments they are drafted to act.

803. How many would there be in a station hospital?—The station hospital is, of course, a purely military thing and for British troops.

804. But how many of these young officers might there be?—When the first batch comes out, there may be four or five or six temporarily attached to that station hospital. I think in the last list I got there was at Bangalore a batch of half-a-dozen.

805. Do you not think you might be lent some of these young men for a short time; would it be

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advantageous to them to serve in a civil hospital for a time?—That is a policy that has often been discussed; I personally think it would be advantageous.

806. For the civil administration, you get no help at all from the young reserve men?—No.

807. Then they come into the Civil Department, and they are confirmed there?—Yes.

808. After that, subject to a liability to military service, they never go back until they reach administrative rank?—They never go back, unless of course an unfavourable report is submitted and they are withdrawn; they can be reverted, but the process is rather an elaborate one.

809. It has to be a very bad case?—Exactly.

810. The first stage in promotion to the Administrative Medical Officer's stage is that these officers are put on what is called a selected list?—That is so. That is done while they are still in civil employ.

811. Who does that?—The Director-General.

812. What does he know about the men?—He gets annual confidential reports.

813. He does not know the men personally?—He may not know the men personally; the chances are he does not, but he has confidential reports from both sides.

814. It is all paper so far as he is concerned?—Quite.

815. When you come to special appointments, for instance college appointments, professional teaching appointments, have you difficulty in getting the Professors you want for your colleges?—That of course rests with the Director of Public Instruction, and the Surgeon-General; they are supposed to consult as to the men whom it is advisable to nominate. Here the college appointments are directly under the Director as regards the professorial chairs.

816. The Director must come to you as regards medical knowledge?—Quite so.

817. And under this system of recruitment do you find a difficulty in getting first-class men for the college?—Do you mean the original recruitment for the Indian Medical Service?

818. Let us say a Professor of Surgery goes away; do you find any difficulty in filling his place with a really first-class man?—I should make a selection from the men I know here serving in the province.

819. Suppose you know a man outside your Presidency, and you do not think you have a quite good enough man in civil employ inside the Presidency?—In that case, of course, the present system would stand very much in the way.

820. Are the Chemical Examiners under you?—No.

821. The Examiners for the Pasteur Institute, I mean?—The Chemical Examiner is not directly under me; he sends his reports to me.

822. Is he under the Sanitary Commissioner?—No, he is directly under the Government of Madras.

823. The Pasteur Institute at Coonoor you mean?—That is under me. That is of course a special thing; it is demi-private, and I am the President of it; I am President of the Central Committee.

824. It is a private institution?—Largely subsidised by Government.

825. Is a Government officer in charge?—Yes.

826. Then the King Institute?—That is under the Sanitary Commissioner.

827. As between the provincial Government and the Central Government, do you think that the work of research and enquiry in these big institutions is better managed by the provincial Government or by the Central Government?—Shall we take the King Institute as a case in point?

828. Yes, we have a similar institute in Bombay. I was thinking of the bacteriological laboratories; is it better that they should look to you for everything, or that they should look to a man who

could co-ordinate better with regard to the other institutions?—I think on the whole it is better worked locally.

829. You think it is better that they should be under provincial management?—I think so.

830. In the interests of research?—Yes; because they will be able to get their wants more readily attended to, we will say, by not having to go through the longer process of appealing to India.

831. Do you think they would get money more easily?—That of course depends—judging from my experience here—upon the financial condition of Government.

832. I suppose you talk over these things with the Director-General when he comes round?—Yes.

833. Do you find that you get it more easily in Madras than in other provinces?—No, I doubt if we do.

834. Then I put it to you that it would be in the interests of research that they should be under the Imperial Government?—I was not thinking of the financial side of the question; if that is the only point, I think it would be better to have one central policy.

835. Now looking at the fact that your officers come to you for a permanency, and practically remain with you permanently, what benefit have you got out of the unification of the service in 1896?—I am not sure whether I can say that we have obtained any direct benefit.

836. I should say that it has simply tied things up in a knot and lessened your freedom; do you think that is so?—To alter it would mean a change in the whole policy of the Service.

837. That is not an argument, if you will excuse my saying so?—I know; it is not an easy question to answer directly.

838. You have been 34 years in the Presidency, and this change has occurred in the last ten years. Do you consider it is a change for the better or for the worse in the management of the department in the Presidency?—I do not think it has had any great influence as regards the civil administration beyond doing away with the reserve that in the old days existed.

839. That is a disadvantage?—That is a disadvantage; it is more cumbersome now to get men.

840. I suppose when the reserve was available for use, the liability to military service was exactly the same on occasion arising?—Exactly the same.

841. As to the change to an imperial reserve, do you happen to know whether there was any practical administrative reason for it, or was it simply a consequence of the unification of the department?—I think it was merely the latter.

842. You do not think that they have secured any great advantage from it?—I do not think so.

843. Your Civil Medical Officer in the district is the Head, in the district limits, both of the medical administration under you and of the sanitary work too?—Yes.

844. He serves two masters?—You may put it in that way.

845. Do you find that that ever causes any difficulty?—Yes.

846. You do not think it is a good system?—It has caused difficulty. It caused difficulty with the former Sanitary Commissioner, because he thought the men were not doing enough sanitary work and were doing too much medical work.

847. Do you think it would improve matters if the Sanitary Commissioner, being as a rule a considerably junior officer, were in a measure subordinate to the other?—It would not affect that other question; it would not relieve the District Medical and Sanitary Officer in any way.

848. I was thinking at the moment whether, supposing you were a Surgeon-General with a Deputy Surgeon-General for sanitary duties that would probably work more smoothly than amalgamating the work in the districts and then placing it under two distinct heads?—Personally, I think that if

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one or two or three Deputy Surgeons-General worked under the Surgeon-General, it would conduce to improving matters considerably.

849. Now the Civil Surgeon has to tour a great deal to see to all these subordinate things; in the meanwhile what happens at the hospital?—That is the reason that the Assistant to the District Medical and Sanitary Officer has been created in this province, and he is left in charge; he is a medical graduate, and the selection of these men is carefully gone into and they are very good men.

850. You do not consider them the equal of a Civil Surgeon?—No.

851. So that for a time the hospital is deprived of the services of the Civil Surgeon or of an officer equal to the Civil Surgeon?—That is so. That point actually came out upon one occasion, when the Sanitary Commissioner found that the men were not going out into the district sufficiently for sanitary work.

852. How long do they tour in the year as rule?—Our districts vary a great deal.

853. Would they be away two months in the year?—Quite.

854. Three months?—Hardly that; I should say between two and three months.

855. So that for nearly a quarter of a year your big hospital at headquarters is deprived of the services of the Civil Surgeon?—Yes, of course they are not necessarily all away at one time; that would make a great difference.

856. Then, is the Civil Medical Officer overloaded with routine work?—He has a great deal of routine work.

857. What sort of establishment has he?—He generally has two or three clerks—two or three writers—serving under him.

858. Getting 30 or 40 or 50 rupees?—Not so much; they run up to Rs. 40.

859. He has no head-writer?—No.

860. He has got to do the work personally, or almost personally?—Yes, he is supposed to do it and has to do it.

861. So that with the hospital and the sanitary work he has got a good load?—Quite a good load.

862. Does the Assistant Surgeon act as a sort of superintendent in the office, or help in the office?—I think not, as a rule; when he is at headquarters the Civil Surgeon does the office work himself.

863. The Assistant takes it up whenever the Civil Surgeon goes on tour?—Yes.

864. Then he will know nothing about the work?—He very quickly picks up the routine work.

865. (Chairman.) There was a question raised with regard to the Government of India considering the question of raising the pay of Hospital Assistants?—I believe so.

866. Who finds the money to pay these Assistants?—When they are lent to local bodies, the local bodies find the funds. Otherwise, provincial funds.

867. So that the Government of India are now considering the question of raising the pay of persons paid, not from their revenues, but from local or provincial revenues?—Yes.

868. What is the reason of that?—Eventually they come on the pension list; that is not paid by the local bodies but by the provincial Government. Of course, I do not like to state that that is the view held; I merely point it out.

869. At all events it is one of the financial reasons?—Quite so.

870. Who finds the money for the provincial Medical Service?—Is that raised from provincial rates or from provincial funds generally?—From general provincial funds.

871. Or is there a special sum assigned by the Government of India for medical services in the provinces?—So far as I know, no special sum is assigned by India.

872. It only comes within the general financial settlement?—That is all.

873. With regard to appeals from the decision of the Collector, you said that appeals might be made in the case of fines and so forth; how far can those appeals be carried?—To Government.

874. From the Collector to whom?—To me. That is to say, an appeal would lie from the decision of the Collector to the Surgeon-General.

875. Direct to him, or through some intermediate channel first of all?—The subordinate concerned would send it through his immediate superior.

876. The Hospital Assistant, for instance, is fined by the Collector; to whom does the appeal go?—He appeals to me through the Medical Officer.

877. Not to the Medical Officer, but through him?—Yes.

878. He says: "I have been fined by the Collector, and I desire to lay my case before the Surgeon-General"?—Yes, and he sends it up to the Surgeon-General.

879. Does the Surgeon-General decide?—No.

880. Who does?—Government.

881. Who is Government?—In that case probably the Secretary in the Local and Municipal Department.

882. What does he know about such establishments?—He would have the papers before him.

883. Would not the Surgeon-General have the whole case before him?—Of course.

884. But he is not allowed the decision?—No.

885. He has to apply to the Secretary in the Local and Municipal Department?—Yes, to get the orders of Government.

886. And the Secretary of the Local and Municipal Department knows nothing about the case, save as it is presented to him on paper?—Exactly.

887. Does the Secretary of the Local and Municipal Department actually decide, or does it go to the Council, or is there an appeal, if the Secretary of the Local and Municipal Department decides the matter, to the Council?—It goes first of all to the Secretary; then in any matter of importance it is the Member of the Council who has that portfolio who is communicated with.

888. There is no power of decision on the part of the Surgeon-General or on the part of the Secretary of the Local and Municipal Department, but the appeal has to be carried to the Member in Council?—Yes.

889. Does he decide that as a question of departmental procedure, or does he actually take it to Council?—I cannot tell you.

890. Do you think that this lengthy process of appeal is desirable?—Of course it is necessary to remember that these are the cases in which there is a difference of opinion.

891. Between the person who is convicted and the person who makes the decision?—And also between the Surgeon-General and the Collector.

892. You did not tell me that?—I think so. I was wanting to bring that point out quite clearly—that in case of a difference of opinion between the Collector and the Surgeon-General, the ultimate decision rests with the Government. Should the Surgeon-General agree with the Collector, there is an end of the matter; he simply sends it back.

893. Then there is no further appeal if you agree?—Not if we agree.

894. If you do not agree you go through the process you have described?—We go through the process I have described of getting the decision of Government on the matter.

895. What is the pay of the Surgeon-General?—Rs. 2,500.

896. What is the utmost fine that can be inflicted by the Collector upon a Hospital Assistant?—The limit is Rs. 5 for Hospital Assistants; Rs. 10 for Assistant Surgeons; then of course a bigger fine still is suspension.

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897. I am talking about fines, not suspension. —Suspension practically is a very severe fine.

898. Do you not think that an officer who is working for the Government at a salary of Rs. 2,500 a month is capable of deciding whether a man ought or ought not to be fined the sum of Rs. 10?—Yes.

899. You think that an official filling the post that you now hold ought to be sufficiently responsible to settle a case of that kind?—I certainly think so.

900. Do you get many of these cases?—No, not many.

901. Would you tell me how many departments of Government the medical budget submitted by a municipality or a District Board would have to go through? It comes up to you first of all?—Yes. It passes through me to the Secretary in the Local and Municipal Department.

902. What does he do with it?—I am afraid I cannot tell you the exact procedure in the Secretariat.

903. Does it pass to another department?—I am not clear as to that.

904. Has the Director-General of the Indian Medical Service ever intervened in the conduct of medical affairs in Madras? He has on small points, such as sending a particular officer to Netley or something like that, but on the large questions of medical administration has he ever effectually and beneficially intervened?—He has not directly intervened in any of the administrative work done in the Presidency; but, for instance, a very instructive report, as long ago as 1896, was sent round by Surgeon-General Clegghorn, who was then Director-General, on the total medical work performed throughout India. That is a case in point. He was the only one who would be able to issue such a general report, and it was very instructive.

905. That was eleven years ago?—Yes. It occurred to me just now, because it was a particularly instructive report and I saw it just recently.

906. Could that kind of report and the suggestions that went with it have been equally satisfactorily done by an officer specially deputed from time to time by the Government of India—a Government officer of high rank?—A specially selected officer you mean?

907. Yes.—Yes, I presume it could, but, underlying that, one is always supposed to keep in view the fact that the Director-General is a specially selected officer, and his views are probably those of a large and wide scope.

908. I would ask you to put yourself in the position of conceiving, not that there is a practice in existence which must be continued, but a new practice which would have to be instituted, viz., whether it would be better to have an officer perpetually in existence like the Director-General, or, in order to give the advice which provincial Governments might require, whether it might be as well, and more economical, to have from time to time a special officer selected and deputed for the purpose of making suggestions to the provincial Governments.—Do I understand you to mean as a temporary measure?

909. I am referring to an officer temporarily selected and replacing a permanent officer.—It would be a feasible plan; I am not altogether prepared to say that it would be a better plan.

910. You prefer the permanent Director-General?—I think so.

911. You said in the case of large sanitary works requiring reference to the Government of India entailing the expenditure of over 12½ lakhs, it was advisable for the Government to have a Sanitary Commissioner who could comment on or criticise the proposal. Does the Sanitary Commissioner ever come and look at such a work?—His appointment has only been recently started.

912. Two years ago?—Yes. I do not think he has visited Madras during that time.

913. During that time perhaps the Government of Madras has never made application in respect of such works, and the Sanitary Commissioner has never been called upon to criticise any proposals?—No, I do not think it has.

914. You said that there was a difficulty in reverting officers from civil to military service if they were unsatisfactory; has that been found to be of considerable detriment to the Civil Surgeons?—I could not say of considerable detriment.

915. Has it been detrimental?—No, I am happy to say that such cases do not often occur.

916. Suppose you had an absolutely free hand in discharging these officers, would you have exercised that power of discharge more frequently than you exercise the present power of applying to revert officers?—I should.

917. Therefore, you are now keeping in your service officers who, if you had a free hand, you would have got rid of?—Exactly.

918. I do not want the names, of course, but are there several such?—Yes, there are several.

919. To that extent, therefore, the centralization of administration is not a satisfactory feature?—It is hardly a question of centralization; it is a question between the Military Department and the Civil Department. The Military Department has hedged the process of reverting men to military service with very considerable difficulties.

920. In fact, they have landed you with all their bad hats?—Well, they do not want to get them back very naturally.

921. Since the centralization of 1896 has your correspondence with the Government of India increased very much, or has it kept stationary?—I think it is fairly stationary; there would be some little increase, but not enough to trouble my office greatly.

922. (*Sir Steyning Edgerley.*) You said it was an advantage to the Government of India to send down an officer who could examine a matter and make a separate report to them, and that the Director-General was useful from that point of view. That means that after an officer such as yourself has advised the provincial Government, and the provincial Government has considered the question with all their local knowledge, you think that it is not an inconvenience that an outside officer who has very little local experience should come down and report separately on the top of that?—Did your question arise out of these large sanitary problems?

923. Take any big question that has gone up to the Government of India through the provincial Government. Do you think it is an advantage that the channel of report and advice to the Government of India should be duplicated by an officer who simply comes down and visits the place?—My answer I think was founded upon whether eventually there was to be one general policy adopted throughout India.

924. You mean that, having got the officer, they could send him down to any place to see to anything?—Yes. I cannot conceive that it is a great advantage if it is purely a local question, but so many of these things tend to become important questions for India generally.

925. They do under the present administration, because it is centralized?—Certainly.

926. But there is no inherent necessity that they should go outside the province?—No, I think there is no inherent necessity.

927. Do you not think that it is likely to produce considerable difficulty between the provincial Government and the Government of India, if the Director-General comes down and differs strongly on a scheme from the provincial Government?—Yes, it is likely to cause difficulty.

928. Then you said again (this is a different illustration of the same thing) that the Director-General

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sometimes circulates a note, and that you possibly act on it; and if you disagree with it, you then call in the provincial Government to represent matters; so that really if you yourself agree with it and do not call in the provincial Government, the provincial Government may be left entirely outside.—True, but the provincial Government would of course be cognisant of it, because it would not probably come direct, but it would come through them in the ordinary official routine.

929. Do you think there is any tendency among officers recently to look to the Director-General in matters of personal promotion and so forth, rather than to their own Government?—Am I to understand you to mean promotion to the administrative grades?

930. Possibly. Do you think it weakens their sense of being tied to the provincial Government and being under their control?—All appointments, as apart from promotion to different ranks, are in the gift of the provincial Government.

931. Under the selected list?—No; that is on the road to the administrative appointments; from those selected men the administrative officers are taken.

932. Quite so, but do you not think that the very fact that they have to depend upon the Director-General for entrance into the selected list has some effect in making them look to the Director-General rather than to the provincial Government?—Naturally it would have some effect.

933. (Chairman.) I still do not understand what the selected list is?—Officers are selected from the rank of Lieutenant-Colonel for higher pay, and from them the promotions to the administrative grade are made.

934. And appointments to the selected list are made by the Director-General?—By the Director-General in consultation with the Military Surgeon-General who is called officially the Principal Medical Officer in India.

935. And are you, under whom these officers are serving, not consulted (in the case of the Madras officers) as to whether they should or should not be placed on the selected list?—Probably it is on my reports that the selection is made.

936. But only probably?—In this way: they are selected from the record of their service; the record of their service is made up chiefly from the annual confidential reports made about them. I make these annual confidential reports, together with the opinion of the provincial Government which is also expressed, and they are filed in the Director-General's office.

937. Once on the list can they be moved from province to province?—When they are promoted from the selected list to the administrative grade—the rank of Colonel—they can go to any part of India.

938. With regard to the Superintendents of lunatic asylums, who appoint these now?—The provincial Government, on the recommendation of the Surgeon-General.

939. Is it proposed that these appointments should be in future made by the Government of India?—I have not heard so. I take it that if there were to be one general list, the appointments would be made by the Government of India. I can illustrate it by the case of the Chemical Examiners. In recent years they keep a separate list of men suitable for the appointment of Chemical Examiner; that has to be centralized of course.

940. But in the case of these Superintendents of lunatic asylums, ought they to be centralized?—It depends upon the question of specialisation. If you have specialisation, it is better to have it centralized, as you are likely then to get men to go in for special study. The off-chance of a man becoming a Superintendent down here in the future is probably comparatively small. Therefore, unless his study is likely to lead to such an appointment, he is not likely to take up the study of mental diseases especially.

941. I suppose, taking India all over, the competition to obtain such appointments would be equally great in all provinces?—I suppose it would; they are not favourite appointments.

942. Therefore, the throwing open to a man of the possibility of such an appointment in some other province would really open to him no greater career than is now already open to him in his own province?—No; but if he had specialised in mental diseases, he would be more likely to put that to practical use by being appointed to an asylum somewhere else.

943. Would there not be an equal number of people in other provinces also specialists in mental diseases?—There might be.

944. Therefore the openings would be no greater if the department were centralized?—We find I think in the special appointments that they do tend to be greater. For instance, take the Chemical Examiners; although other men may be appointed, still there is a greater chance of a man being appointed Chemical Examiner if there is a separate special list made and the man is upon that list.

(The witness withdrew.)

The Hon. Mr. H. BRADLEY was recalled and further examined.

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945. (Sir Steyning Edgerley.) You said in answer to the Chairman that Government can refer questions for consideration to the full Board of Revenue, and that any member can consult any other member about a matter in his subject. Have you got any rules in the Board which render consultation regarding certain subjects obligatory?—Yes, there are certain subjects that are obligatory—the Court of Wards, the taking over of estates, and things of that kind.

946. Can the Land Revenue member run the whole of that subject?—Certainly.

947. If he chooses to consider himself strong enough, he need not consult anybody?—He need not, except on the particular things that are sent for the consideration of the whole Board.

948. I take it that they tour more or less about three or four months in the year?—Personally, I used to tour about three months in the year, sometimes more; I have been away for seven weeks at a time.

949. Do you divide the Presidency up, or do you go where the work happens to call?—At the time the work happens to come, but there is a rule that every district in the Presidency shall be visited by at least one member of the Board during the year.

950. How long would you stay when you visit a district?—It entirely depends on what the work may be. The Settlement Member stays a very long time in a district where a settlement is going on.

951. Is there one annual obligatory visit?—There is nothing laid down, but as a matter of fact nearly every district is visited three or four times by different members. Personally I have been to as many as fifteen districts in a year, and I know that the late Settlement Member went in one year to nearly every district in the Presidency.

952. The result is that you think the whole of the Presidency is thoroughly inspected in the course of the year by the Board?—Yes.

953. Then as to financial separation between the Government of India and the provincial Government. Your idea is that you would not try to separate the shared heads of revenue any further; but assuming that the Madras Government shared them up to 550 lakhs, or whatever it may be, you would simply give them a complete disposal and control of that 550 lakhs?—Subject to the budget.

954. You would not try to get a complete separation of the revenues?—I do not think so.

955. In your Presidency I understand you have got no Revenue Code at all? There is a manual,

but there is no Act of the Legislature?—There is no single Act; there is a Madras Code.

956. Passed by the Legislature?—Partly by the Government of India. The whole Code contains all the Revenue Acts in force in the Presidency.

957. You have got no Land Revenue Code?—No, we have Board's Standing Orders, but no single Land Revenue Code.

958. Your revenue is managed under a Code of rules which can be altered at the pleasure of the Government?—To some extent. I do not go so far as to say that they can be altered at the pleasure of the Government.

959. In either forests or land revenue administration is there any control exercised by the Government of India at all?—I think we are practically free in that way, except as regards the control of the different Directors under the Government of India.

960. Are there any Directors?—I think in Forests there is a Director.

961. But for land revenue?—Not for land revenue; I am speaking generally of Collectors' work.

962. I am speaking of land revenue alone?—We are practically free.

963. Still the Government of India, *vis-a-vis* the Secretary of State, would hold themselves responsible for what goes on in the province?—I suppose so; I really cannot tell what the Secretary of State would do.

964. But they are responsible for the whole of the administration?—I believe so.

965. And I suppose in many cases the Madras Government is responsible to the Government of India for many things about which they know nothing whatever?—They are responsible for everything that happens.

966. The work is divided up, and a great deal of what they are responsible for they never see?—Certainly in a way. I mean they cannot tell what is going on at the bottom of the ladder. They never see a village account.

967. Take an enquiry into a crime in a district by the Superintendent of Police; they know nothing about it?—Not unless it is a special crime.

968. Would you say then that in protecting your own interests in the matter of collecting the revenue under a shared head you had adequate motive, and the Government of India had a sufficient guarantee that you would protect their interests too?—Yes, under shared heads.

969. The point I was trying to come to was that really there was no more reason that they should know about that matter than there was why they should know about your revenue administration, in which they have a technical responsibility for administrative control?—Exactly.

970. If the work was so divided, they could get on very well?—Quite so.

971. Would you say that that was equally true of expenditure? Will it be necessary for the Government of India to make all expenditure provincial, and slightly to alter the proportion of receipts?—I do not think it would be possible to make all the expenditure provincial.

972. Why not?—Take the Customs.

973. That is an imperial department. I am talking of the shared heads?—I think it would be possible certainly.

974. For instance, you share forest expenditure and revenue half and half?—I think forest revenue is a fourth now.

975. Whatever it is, it is a certain proportion. Suppose it is half and half, and suppose that the Government of India's share of the expenditure represents one-eighth of the gross receipts; is there any necessity, on the ground of economy and guarantee of the Government of India getting their revenue, to divide it into eighths and call three-eighths imperial and five-eighths provincial?—I think not; I think they ought to be content with the guarantee which a responsible Government gives.

976. They would be, I suppose, nominally safer if they did that?—I do not think so. I think the men could be relied upon to do their work and do their duty.

977. You were inclined to think that the Government of India should do the whole of the borrowing?—I think so.

978. Does that apply to what we may call small rupee loans for particular works?—Do you mean local works?

979. Suppose you want to spend money on some locally needed work that you cannot meet out of your balances, say 30 or 40 lakhs: would not the local loan tap capital that would never go to a Government of India loan?—I cannot say.

980. Then as to pensions: you thought that the provincial Government might devolve powers to sanction pensions up to Rs. 100 (that is the Madras Government's recommendation), providing that the claim to pension was clear and in conformity with rule; but suppose it is clear and in conformity with rule, what is the object of the hundred rupee test?—The hundred rupee pensions generally are pensions of men whose pay is not immediately under Government; it might be much larger without doing any harm, but at the same time, as a rule, the hundred rupee test will cover most of the appointments that are under District Officers, under the Board of Revenue, and so on.

981. The tahsildars?—Many tahsildars are paid Rs. 175 and Rs. 150.

982. Does the Board of Revenue appoint the tahsildars?—Not exactly; they are appointed by the Board, through the Collector; they are recommended by the Collector.

983. But, assuming that you pre-suppose conformity to rules, no question as to the amount of pension arises?—It does not matter how you take it; the higher you go, the number of cases decreases; and if you put it up to Rs. 300, it would not very much decrease the amount of correspondence which would be saved.

984. It would *pro tanto* decrease work?—It would increase the number, but the number of pensions between Rs. 100 and Rs. 200 is very much smaller than between Rs. 20 and Rs. 100.

985. We went into a number of questions about these lists under the headings "Delegation of Powers to Local Governments" and "Delegation of Powers to Heads of Departments." Do you think it would be a safe principle to say that if a power was delegated by the Central Government to the provincial Government, or by the provincial Government to the Board of Revenue or some other authority, the authority which receives the delegation might be trusted and left free to exercise the power in the way that seemed best to it?—To a certain extent; I would not go down very low.

986. You would go to the Head of the district?—In many cases—to a certain extent.

987. If he is fit to have the power, I suggest that the easiest principle is that he should be allowed to say how he will use it; do you agree with that?—Yes, you must draw the line somewhere.

988. If you give a man power, he is either fit for it or he is not fit for it?—Yes, you should not give it to him, unless he is fit for it.

989. And if he is fit, it is no use prescribing all sorts of limitations as to how he should use the power?—I quite agree.

990. Some of these delegations that are mentioned are delegations under Acts, for any alteration of which legislation would be necessary?—Yes.

991. Have you ever looked at Bombay Act V. of 1868?—Yes.

992. Do you think that that would be the best way of tackling a subject of that sort, or should it be by a specific amendment?—I would not try a specific amendment; I think there would be too many. I think an Act of that kind would be likely to be very useful.

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993. Specific amendments would mean constant legislation concurrently with evolution?—Yes.

994. Do you see any objection to a general Act?—No.

995. Have you got any illustration in the Madras Presidency about general powers of that sort?—I do not think there is any Act exactly analogous to it.

996. For instance, we have got another provision of law in the Bombay Presidency, Section 11 of our Land Revenue Code, by which a Collector, subject to appeal and revision, can devolve the whole of his powers under the Code to an Assistant Collector and practically make him a Collector for his sub-division. Have you anything of that sort?—Yes, we have an Act of much the same sort; it gives a Sub-Collector in his own division all the powers of a Collector subject to certain slight conditions.

997. Can you give me the number of that Act?—Regulation VII. of 1828.

998. Would it be difficult to give us figures for three years, say 1887, 1897 and 1907, which would illustrate the growth of the Secretariat?—I do not know about the earlier years; we could give you figures to illustrate it.

999. Now you said that there were certain rules limiting appeals in Madras?—There are the Government of India Memorial Rules, and similar rules referring to memorials to the Government of Madras.

1000. Do they limit you administratively?—They enable you not to send on a memorial from certain persons who have already had their cases disposed of on appeal by certain intermediate authorities. Of course the appeal still lies to the Government of India, if they choose to call for the memorial.

1001. Would it be possible, or advantageous, to require in the case of any appeal a certificate that there were fair grounds of appeal?—That would be possible of course; it might be advantageous in some cases, but I do not think it would be advantageous altogether.

1002. Take the case of an appeal above a Collector?—I think it might be sound to introduce something of the sort, but I do not think I should allow a tahsildar, for instance, to certify that there should not be an appeal against his decision.

1003. The granting of that certificate you would limit practically to a Collector?—Yes, perhaps a Sub-Collector might be allowed to do it.

1004. Then as to these Inspectors-General: which of the departments do you deal with?—The Financial, Public, Political, Ecclesiastical, Marine—those are the principal ones.

1005. What Inspectors-General do you come in contact with?—The Sanitary Commissioner with the Government of India, the Surgeon-General with the Government of India, the Director of Archaeology, the Controller of Printing and Stationery—there may be one or two more.

1006. As to the control of printing, there is a document which has been sent to us; is there any objection to that going upon the record of the Commission?—I think not.

1007. May we understand that the Madras Government consider that the suggestions which the Superintendent of the press makes regarding the Controller are more or less well founded?—Yes.

1008. And may we take it that it is more or less approved by the Government?—Yes, that is what it is intended to be.

1009. And may we do the same as to the note about the Director of Archaeology?—Yes. So far we have had very little from the Director of Archaeology. Recently, he wrote to the Assistant (who is Epigraphist here) asking him to ask the Government of Madras to take on a full-time photographer for his work. The matter is not disposed of yet, but I do not think the Government of Madras is entirely convinced of the necessity of a full-time photographer. It does not come as a suggestion to the Government of Madras that they

should employ such a man, but it is an instruction to the Epigraphist who is under the Government of Madras that he should address the Government of Madras and suggest an appointment which will be paid for as provincial. I am merely putting this forward as an example; we have not yet ascertained whether it is necessary that this appointment should be made, but it is an example of what occurs.

1010. Does the circle of your Superintendent of Archaeology here go beyond the Presidency?—I believe not; I know we had to give him special directions to go up the other day to Mysore to meet the Director, as that is out of his range.

1011. Looking at the class of work done by the Superintendent, do you think it is work that should be under the direction of the provincial Government or the Central Government?—I think it might be very desirable that the provincial Government should have something to do with it, because it affects temples and things of that sort; and if a man who was not conversant with what was going on in the district were to give instructions for something to be done to a temple, it might raise dissatisfaction amongst the people who worship at the temple.

1012. Then may I take it you think printing presses ought to be provincial?—I certainly think the local press ought to be provincial.

1013. You would not go to it as you would go into a shop and say: "I want this done for me," and leave the business with the Controller?—I think it would cause an immense amount of trouble and correspondence.

1014. Now the Government of India say that they want this help occasionally on questions that come before them. What do you consider are the proper functions of an Inspector-General in the Government of India who has to deal with work that is primarily administered by provincial Governments?—As far as provincial Governments are concerned, merely to advise.

1015. To advise whom?—The provincial Government.

1016. Directly?—Through the Government of India; I do not consider that he ought to advise the local Heads of Departments.

1017. Take it that he comes down here on tour and goes about the province and sees things of which he knows the technical side probably quite well, although he may not know all the local factors; do you think it better that he should take that information away and give it to the Government of India, or might he not give it direct to the provincial Government?—I think he might give it to the provincial Government.

1018. Does he do so at present?—I have not had anything personally to do with any of these Inspectors-General.

1019. When they leave the Presidency you do not receive any notes from them saying "I shall have to bring all this before the Government of India"?—So far, I have not seen any.

1020. They go away, and the first you hear of it probably is some request from the Government of India for an improvement?—Some request from the Government of India. We do not even hear what it is founded upon very often; it may be founded upon this visit, or it may be founded upon something else.

1021. And it might be a matter that you would have been only too glad to know about?—Certainly.

1022. I suppose you would say with regard to the Inspector-General or expert officer or whatever you may like to call him—the Sanitary Commissioner and so forth—that research and enquiry is a fair subject for him to deal with. Take the Director-General of Agriculture; I suppose experiment and research would be a perfectly legitimate activity there?—Yes, I should not allow him to interfere in a similar institution if there was one in the Presidency, except in the form of giving advice; he should not give orders.

1023. I suppose it would be a very good thing if he circulated notes and leaflets in the province; that would be useful?—Certainly.

1024. So that so far he would be beneficial?—Certainly.

1025. Then he would advise the Government of India in cases that came before them?—Yes.

1026. That would be another perfectly legitimate function?—Yes.

1027. And lastly, he might consult and advise the provincial Governments?—Certainly.

1028. To do that, he must tour freely and consult people in the various districts?—Yes.

1029. Do you think it is necessary to enable him to do that, that he should correspond?—Yes in matters within his powers and all that kind of thing, but he should not give orders behind the back of the Government.

1030. Several of these expert advisers of the Government of India are also allowed to correspond as to statistics and departmental rules, and it is not a very clearly defined sphere?—Quite so.

1031. We have had instances given where the sphere is not clearly defined. Do you think that any of that correspondence is necessary at all?—I cannot say whether it is necessary; I do not know enough about the statistics that are called for.

1032. You would limit it severely?—I would limit it as far as possible. I know that some of these officers have called for statistics that are very difficult to prepare, and have given much trouble.

1033. Do you think that the correspondence grows?—Certainly, and very frequently it passes to an order.

1034. Take the reverse side of the shield; does it tend to make the provincial officer look past his own Government?—Yes.

1035. Can you give us any instance of that?—Yes. At the King Institute here an officer was placed on special duty (Captain Patton) under the Sanitary Commissioner with the Government of India, under Captain Christophers, who is under the Madras Government. The Madras Government wanted Captain Patton to assist the Sanitary Commissioner, and Captain Christophers considered that it was his duty to apply to the Sanitary Commissioner with the Government of India before he could allow Captain Patton to assist the Sanitary Commissioner here. The Sanitary Commissioner's work was delayed two or three days by what Captain Christophers thought was the necessity for this reference.

1036. Then I take it that the two risks of these expert advisers of the Government of India, unless they are properly limited, are partly the tendency to encroach on the provincial Government, and partly the tendency to weaken the control of the provincial Government over their officers?—Yes, and of course there is increased correspondence.

1037. If they do not report to the Government of India, how are the Government of India to know what goes on?—They get administration reports every year, and they have printed copies of all important orders of the Government of Madras.

1038. Would you consider that the information which one of these officers carries away to the Government of India is likely to be rather more really living information about what goes on in the province than the information received from the provincial Government?—I cannot express an opinion; I do not know the officers; I think it depends upon the men.

1039. Suppose you have reported, as a Government, after enquiry here, and the Government of India call upon the Inspector-General to advise them; suppose for that purpose he happens to come down and forms his own opinion, which is opposed diametrically as to facts to that of the provincial Government?—I think his report would

be very mischievous. I do not think that an Inspector-General who is ignorant of the Presidency, could by his enquiries during the short time of his stay in the Presidency possibly get at facts better than the report of the provincial Government based upon information that has been gathered for years.

1040. You would not call it really living information?—I think not.

1041. Of course the Government of Madras gets it from the men who have served for years in the Presidency?—Men who are living in the Presidency, and who have been able to observe the facts for a long time.

1042. Do you think it possible that any one officer could go to all the provinces and extract material which would be in any way equal to that supplied by the experience of men who have been 20 and 25 years in a particular province?—Decidedly not.

1043. Do you think the 25 years' man is a safer guide?—Yes, I consider that the man who has been 25 or 30 years in the Presidency is a much safer guide than a man who is sent to the Presidency for a smaller number of days.

1044. Do you not think there is a tendency for the Government of India to be misled in that way?—I think there is.

1045. Then you practically come to direct administration by the Government of India on the advice of the Inspector-General; that is a risk?—Yes, that is a risk of course, unless the Inspector-General comes from the particular province that he is advising about.

1046. Even so, they are acting upon his advice, and not on the advice of the provincial Government?—Just so.

1047. And to give that advice has been the function of the provincial Government, ever since government by a system of Local Governments has been introduced?—Yes.

1048. I suppose we may take this from the Government of Madras too, that in one instance they were told that this central officer was the agent to carry out the orders of the Government of India?—Yes.

1049. That was entirely a new departure?—Yes.

1050. That is ousting the Local Government so far as it goes?—Yes.

1051. I may take it that that is a statement by the Government of Madras?—Yes.

1052. Do you think that if the Inspectors-General were really kept to simple advice and research and experiment and the circulation of information, they might be extremely useful?—Yes.

1053. It is only where they go outside that sphere that danger at once crops up of disturbing the functional relations of the Government of India and the provincial Government, and of the provincial Government and its subordinates?—Yes.

1054. It is apt to upset the co-ordination that should exist?—Yes.

1055. (Mr. Meyer.) I think you rather gave us, though no doubt unintentionally, the impression that the work of the Sub-Divisional Officer was confined to revenue collection and magisterial work; is that so?—I think I also mentioned rent recovery suits.

1056. Do not his functions go beyond that? Take the *jamabandi*. I should say that is revenue.

1057. Would you describe the *jamabandi* system to us?—The *jamabandi* is this: Every year the Divisional Officer, or the officer appointed to do the *jamabandi*, makes a progress through the *taluk* that he is holding the *jamabandi* of, and, at camps fixed beforehand, he receives the village officers and their accounts for a certain portion of the *taluk*. Those are all thoroughly overhauled and examined, and there are brought before him statements showing the proposed remissions and the

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proposed transfers of holdings and many other details on which he passes orders with regard to those villages for which he has given notice to the raiyats that they may appear before him and receive orders in these sorts of cases. Every case of remission of revenue under wet irrigation works comes before him at the time, and he passes orders upon them; many points are reserved for *jamabandi*, in order that they may be disposed of with more or less publicity when the villagers are about, and this process goes on until the whole of a district has been examined in this way by the Sub-Divisional Officer. The Collector takes every *taluk* in the district in turn within each five years, and his overhauling is more complete because his establishment is larger than that of the Sub-Divisional Officer.

1058. Then in addition to the work that comes up once for all at *jamabandi*, the Sub-Divisional Officer has a great deal of work in the course of the year in dealing with a succession of *pattas* of transfers?—Yes.

1059. Then, he had to deal with *darkhasts*?—Yes. An application may be made for a piece of raiyatwari land which is unoccupied at the time; a man who wishes to have possession of it for cultivation puts in an application for it, notice of which is given in the village, and if no objection is taken it is granted to that man, subject to the payment of revenue, for as long as he chooses to hold it. *Darkhasts* are disposed of from time to time, and many are disposed of at *jamabandi*.

1060. The Sub-Divisional Officer also deals with the occupation of lands without cultivation?—Those are mainly dealt with at *jamabandi*; these are all revenue matters.

1061. The Sub-Divisional Officer has a great deal to do with other matters beyond the collection of revenue?—Exactly.

1062. Has he not a good deal of work in connection with village establishments?—Yes.

1063. Village establishments in Madras are hereditary generally?—Some are hereditary.

1064. Would you kindly explain, in the case of hereditary village officers, how the succession is managed?—It generally goes to the man's nearest heir, who is sufficiently well acquainted to perform the duties of the office. If there is a dispute, it comes before the Divisional Officer under an Act of about 1831, and inquiry is made into it.

1065. The Chairman, in questioning you yesterday about appeals, spoke about the double line of appeals, one, departmental appeals, and the other, appeals as to suits. Is it not the case that as the old regulation of 1831 was at one time interpreted by the Madras Government that sort of thing did go on in Madras?—I have never had a case; it has never been in force in any district in which I have served as a Divisional Officer.

1066. In what districts have you served?—South Canara.

1067. Are village officers hereditary?—They are, in a way, hereditary in South Canara, but in my time there was no settlement. I have never tried a suit myself under that Act.

1068. Is it not the fact that this large number of appeals in the case of hereditary village officers has been reduced very considerably of late years?—An attempt was made to reduce them.

1069. You have not dealt with them as a Member of the Board?—I have not dealt with them as a Member of the Board for a good many years.

1070. Can you tell us whether they go up to Government at all?—I think you had better ask the Revenue Secretary as to that; I have not got to deal with them.

1071. Then in the case of famine, the Sub-Divisional Officer would take a large part?—Certainly.

1072. And besides this work that all belongs to revenue in the broad sense of the term, he also presides over a *taluk* Board?—Certainly one; he may even have more than one.

1073. Are there any sub-divisions in which there is more than one *taluk* Board?—I have known some; but as a rule there is only one for each division.

1074. The Divisional Officer is the responsible authority over them?—Yes.

1075. What is his position in respect of the municipalities in his division?—Sometimes he is Chairman, sometimes a member, sometimes not even a member.

1076. Is he always an *ex-officio* member?—I think not; I think you will find the Divisional Officer is sometimes not a member of outlying municipalities which are away from divisional headquarters.

1077. He is not entitled to attend?—Any one is entitled to attend.

1078. But you do not think he is an *ex-officio* member?—I think not always.

1079. Suppose there is control to be exercised over the municipality by the Government; does he exercise it in the first place? For instance, does the municipal budget pass through him in the first instance?—Yes, as a rule.

1080. And suppose there is some grievance about neglecting sanitation?—That might be done by the Collector too; the Collector may take action himself if he observes it himself.

1081. Generally the Sub-Divisional Officer is largely responsible for the efficiency of municipal administration within his sub-division?—Yes and for the *taluk* Board.

1082. He is also, I think, *ex-officio* a member of the District Board?—Yes.

1083. Now, taking the work of the Collector, speaking generally—I think there has been one small exception—a Collector in Madras has no direct charge of the sub-division of a district?—I believe not.

1084. There is one exception, I think, in the Nilgiri district?—I think there is also another instance in Travancore. As a general rule, he has no direct administration.

1085. Taking it altogether, the work of a District Officer—as the work is generally understood in Northern India—is done primarily by a Sub-Divisional Officer; you call him the Divisional Officer here?—I am not quite sure of the bearing of your question.

1086. Each Divisional Officer as you call them has his own part of the district?—Yes.

1087. He has his own headquarters?—Yes.

1088. I think I am right in saying that he cannot leave his division without the Collector's permission?—Yes; he comes in to District Board meetings and so forth.

1089. On duty, but otherwise he cannot?—No, of course not.

1090. In all matters affecting the Collector's relations with the people in revenue matters, is the first application not to the Divisional Officer?—When the Collector is in a village he receives many direct petitions himself when he is travelling, but ordinarily the person nearest to the raiyat is the Sub-Divisional Officer.

1091. The Collector has no direct charge, and as a general rule there is an appeal to the Collector from the acts of the Sub-Divisional Officer?—Yes.

1092. Then as you were saying just now, the Collector takes a certain part of the *jamabandi* each year; by that means he is brought into direct contact with the villagers?—Yes. Not less than once in five years.

1093. And he also tours about the district?—Yes.

1094. Might you not say in a way that, although you have got no Commissioners in Madras, the Collector has, to a certain extent, developed into the place of a Commissioner?—I have no experience of Commissioners, but I know that a Collector who is a strong man has great control over his district—probably far closer than could be possible with a Commissioner.

1095. You have travelled in provinces where there are Commissioners?—Yes, but I saw none of their work.

1096. You have not studied their administration?—No, not on the spot.

1097. Are you prepared to say whether the Collector of Madras, owing to the absence of Commissioners, is a bigger man than the Collector of other provinces?—I should say decidedly bigger than those I have seen in other provinces, but to a great extent that is because his charge is a much larger one.

1098. And also owing to the sub-divisional system. In Northern India you are aware that there are few Sub-Divisional Assistants, and the Collector is in direct charge?—Yes, but the districts are very small, and he is able to be in direct charge for that reason.

1099. You said yesterday that the Collector has almost complete power in his district. Is that so? What about the Public Works Department?—The Public Works Department is practically independent of the Collector in regard to works of public utility, irrigation and so on; in irrigation the orders as regards the raiyats are passed chiefly by the Divisional Officers and the Collector.

1100. Has the Collector any control over the Public Works Engineer?—No real control.

1101. Does he see the Public Works budget relating to his district?—I think he does—he ought to. He can see it.

1102. Does he as a rule?—I always saw it as a rule; I always knew what works were sanctioned in my district.

1103. In your experience as Collector, supposing you wanted a particular tank repaired, did you find that there was any difficulty raised by the Public Works Department?—I did.

1104. That they refused to do it?—I do not say that they refused to do it, but they went to the highest authority, and I was ridden off very often.

1105. Am I correct in saying that in regard to minor tanks they are under the Collector altogether?—Some are. It is difficult to define the words "minor tanks," but certain channels and certain tanks are under the Collector.

1106. And the important irrigation channels and so on are under the Public Works Department?—Just so.

1107. Your experience is that the Collector has not quite sufficient power there?—Yes.

1108. Suppose for instance you desired that certain tracts should receive water, and the District Engineer said he had not enough water to let down; he would have the best of it?—He would be able to ride me off; he could easily do it by delay; he would say: "All right, I will make a reference to the Superintending Engineer," and it would be too late to do it by the time the reference got through.

1109. Is it desirable that the Collector should have control over the Public Works?—Yes.

1110. How would you arrange that?—The thing has not come within practical politics so far.

1111. Then the district forest officer; how does he stand with the Collector?—So far as I am concerned, I have always had everything I wanted done by the district forest officer.

1112. The Collector is the Head in matters which affect the forests?—Yes.

1113. And when it comes to technical forestry, the forest officer is under the Conservator?—Yes.

1114. Have you found friction with the district forest officer under that double relation?—I have

never had friction of any kind. I was in a particularly favourable position, because I was district forest officer myself for some years in addition to being Divisional Officer in the early part of my service.

1115. You think that that is generally a satisfactory arrangement?—As far as I have seen it, the arrangement is satisfactory.

1116. Would you advocate having a similar arrangement for the Public Works, making the Public Works Engineer Assistant to the Collector?—I think it might be useful; but it is a matter that requires very much consideration.

1117. Naturally, but, speaking generally, you would advocate it?—Speaking generally, I think it would be an improvement on the present system.

1118. Do you think the Collector has sufficient control of the salt and excise?—I think the Collector, if he chooses, can have sufficient control.

1119. Have you read the report of the Excise Committee?—I have not read it since I last came to India; I saw it at home.

1120. It was a strong Committee, consisting of representatives of each of the provinces, presided over by Sir James Thomson, a Madras officer. Do you remember that the Committee reported that in Madras the Collectors had too little control over the working of the Excise Department?—I do not remember the exact details, but I think there was an idea of that kind. I do not think the accusation was made generally against all Collectors. It is a considerable time since I read the report.

1121. You have been for some time Commissioner for Salt and Excise, and you have gone round the districts. What is your view? If the Collector has not sufficient power, was it the fault of the system or the fault of the Collector?—I think it was the fault of the Collector.

1122. Take preventive work. You have a special preventive establishment consisting of inspectors and other people, headed by Assistant Commissioners and so on; would they be subject to the interference of the Collector with their work?—I think they would; it entirely depends upon the individual.

1123. You would make the relation of the local Excise Officer to the Collector the same as the relation of the District Superintendent of Police to him?—I do not think there would be any objection.

1124. At the present moment in many cases the Collector has a better control over an excise man than he has over the police?—In some places; it entirely depends, I think, on the Collector.

1125. You spoke of the Collector yesterday as being the Head of the police?—Technically he is the Head of the police: he is supposed to be responsible for the peace of the district, and the District Superintendent is supposed to consult him in all important matters, and to send his diaries to him and keep him in touch with what is going on in the district.

1126. Does he interfere with the actual discipline of the police at all?—No.

1127. Does he interfere in case-work? The ordinary case goes by territorial jurisdiction?—Yes, it goes to the magistrate having the jurisdiction.

1128. The District Magistrate has the power of taking a case from one magistrate and giving it to another?—Yes.

1129. Does he exercise that power often?—No.

1130. When he does, on what ground does he exercise the power?—I think there may be many grounds; he does it because he thinks it is advisable that the case should be tried by another magistrate than the one who happens to be the territorial magistrate, or, sometimes, when the territorial magistrate has not sufficient power to deal with the case.

1131. Would a case be removed from one magistrate to another because the Superintendent of Police thought that he would be more likely to get a conviction from one magistrate than from

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another?—I should be very much surprised if any District Magistrate did that sort of thing here.

1132. You spoke of tahsildars being relieved from magisterial work. Is that the case in all *taluks*?—No. It depends whether there is a stationary magistrate for the *taluk* or not; in the majority of cases he is relieved, but there are cases where he still has to do the work.

1133. You spoke of deputy tahsildars. Are there not two classes of deputy tahsildars?—Yes, there is the stationary class, and the deputy tahsildar who has a deputy tahsildar's charge as revenue officer.

1134. Is there not a class of deputy tahsildars directly under the Divisional Officer?—You are speaking of zamindari tracts; yes.

1135. Then there is a class subordinate to the tahsildar?—Yes.

1136. You mentioned in regard to village officers that they have petty magisterial powers?—I do not think I mentioned it, but it is a fact.

1137. You said that they had criminal powers; have they not also civil powers?—Yes.

1138. Can you give us any idea of the extent of these powers?—One power is to imprison a man for six hours in the village stocks and to confine him in the *choultry*. They have power to try cases of assault and petty thefts to the value of one rupee, also to try petty civil cases.

1139. Does it often happen that a petty case of that sort, which might be disposed of by a village magistrate or a village judge, is taken by the complainant or by the defendant to a regular officer of Government?—Do you mean after or before the plaint.

1140. Before?—I think it does happen.

1141. The village headman is called a munsiff for civil work, and a village magistrate for criminal work?—Yes.

1142. Is the village munsiff really trusted by the people?—It depends upon the man; some are, and some are not.

1143. Would you be in favour of giving them larger powers, and so to relieve the other Courts?—I do not think so.

1144. Why not?—Not as a single individual; I would be prepared to give larger powers to village Benches.

1145. You mean a sort of panchayat?—We have village Benches in a few cases now; they have been introduced in certain places.

1146. Your answer, I gather, is that you would like to see village Benches, both civil and criminal, for the disposal of civil and criminal cases?—I do not say I should like to see them; but if there is to be an increase of powers, I should prefer a village Bench to giving the power to the munsiff.

1147. But you would not give it to either as a matter of choice?—I should not. I think it is better that cases should be tried in a proper Court in the proper manner.

1148. But it would be an advantage for the people to be able to get their cases disposed of in their own village and under the pressure of public opinion such as may exist there?—Within limits, yes.

1149. You do not think that that outweighs the superiority of the deputy tahsildar over the district munsiff. You think it is better for a man to have to go 20 miles off, rather than to get his case disposed of in his own place?—In some cases; it entirely depends upon the nature of the case.

1150. You mentioned yesterday that the Board of Revenue had no financial powers?—I really do not think I said so; I think there has been a mistake made.

1151. What you meant was, I understand, that it had no powers to deal with the provincial budget?—Yes; in that sense it has no financial power; it passes estimates and things of that sort that come up to certain sums.

1152. It uses the executive machinery, but not with regard to financial questions, except those relating to establishments and so on?—Quite so.

1153. It has no connection either with local and municipal work?—None.

1154. Sir Steyning Edgerley asked you about the Madras Codes. There are several Acts bearing upon the collection of revenue in Madras?—Yes.

1155. Will you mention some of them?—The Rent Recovery Act; the Revenue Recovery Act; the Abkari Act; and the Forest Act.

1156. In addition to these there are what are known as the Board's Standing Orders?—Yes.

1157. Those are what you might call a Departmental Code regulating the duties of officials?—Yes.

1158. In some provinces everything is put into the form of a law and rules under the law; would you consider that an advantage?—I think we get on very well as we are.

1159. It gives you a greater elasticity?—I think so.

1160. You are able to alter your procedure without having to invoke the legislative machinery?—As far as I can judge it gives us greater elasticity.

1161. As far as I gather, you want the provincial Government to have full power to spend within its own budget?—Yes; not absolutely full power—power to spend within its own budget its provincial funds.

1162. Its budget is made up of provincial and local funds?—Provincial and local and imperial.

1163. But taking that portion which is assigned by the provincial financial settlement to the Local Government, you desire that the Local Government should have an absolutely free hand in spending it?—After the budget is passed.

1164. Has the Government of India a free hand in dealing with imperial revenue?—The Government of India of course has not a free hand in certain matters.

1165. Are you not aware that the Secretary of State exercises considerable control over the Government of India?—Certainly.

1166. Do you desire to give the Madras Government higher power than the Government of India itself possesses?—The Government of India would control the budget.

1167. But you objected yesterday to the Government of India controlling the budget?—I think there has been a mistake about that.

1168. You say now that you do not desire an absolutely free hand in the disposal of your revenues; is that it?—Quite so.

1169. You recognise that the Secretary of State imposes certain restrictions on grounds of public policy over the Government of India, and the Government of India must impose certain restrictions over the provincial Government?—Yes.

1170. You would not for instance allow a provincial Government to double the pay of the members of the Civil Service in its province, because they had the money to do so?—No.

1171. You agree that there must be a general control by the Government of India?—Yes.

1172. Also you are aware that the Secretary of State and the Government of India are responsible to Parliament?—Yes.

1173. Then you desire further freedom for the provincial Government, as I understand, not on any broad question of independence, but purely in regard to certain matters in which you think that your liberties are unduly curtailed?—Yes.

1174. You complained yesterday of the cutting of the provincial budget by the Government of India. Is it not the fact that as a rule the Government of India reduces the figures simply with reference to probabilities of expenditure and income in the year?—It may be the case, but I have so little experience of budgets here that I

do not know the principles on which cuttings and so on are made.

1175. You said that in certain cases the Government of India explained why they cut and sometimes they did not?—That is so.

1176. Is it not the case usually that the Local Government, with the budget figures as finally passed by the Government of India, receives a covering letter saying generally that the alterations have been made with reference to what the Government of India considers actual probabilities of expenditure and income within the year, but that that will not debar the Local Government from incurring any expenditure which has been struck out if they have the funds?—My experience is confined to one year's budget, which I did not draw up myself. I did receive a letter of that sort.

1177. Then you admit that the control of the Government of India is largely from the point of view of correct estimating?—I do not know what the reasons of the Government of India are for cutting.

1178. Under present conditions the provincial Government shares certain important items of revenue with the Government of India?—That is the case.

1179. Also as regards expenditure, certain items are partly imperial and partly provincial?—Yes.

1180. Is it not necessary therefore that the whole figures, imperial and provincial, should be exhibited in a consolidated form for India as a whole?—Yes.

1181. That being so, who is responsible for the correctness of the budget?—The Government of India.

1182. And if owing to bad estimating the receipts largely exceeded what was budgeted for, or the expenditure fell short of what was budgeted for, would the criticism not fall upon the Government of India?—Yes.

1183. Then is the Government of India not entitled in the interests of what they consider accurate estimating to cut down your figures when they think they are not likely to be realised?—They are certainly entitled.

1184. And does it do any real harm, provided that if you have the money afterwards you are allowed to incur the expenditure?—If the budget were left as it stood on the expenditure side for the departments, it would do no real harm; but when you are told that you are cut by two lakhs of rupees in the Forest Department, and you have cut all your estimates down in the districts in order to agree with the figures which are given by the Government of India, it is a difficult position.

1185. But what else could you do? We will say that you have estimated your expenditure in some department at 37 lakhs; the Government of India having regard to the fact that last year you estimated for 35 lakhs and only spent 30 lakhs, cut you down from 37 lakhs to 32 lakhs; then you have necessarily got to cut somewhere, have you not?—No doubt.

1186. That is what you are complaining of—the inconvenience of having to distribute those five lakhs cut somewhere or other?—The result is that the department that expected to get 37 lakhs, and budgeted up to 37 lakhs, has to limit its proposals to 32 lakhs.

1187. But you are also told in the covering letter that if the department later on finds that it can spend 37 lakhs and you can find the money, the Government of India will raise no objection?—In practice you are obliged to cut your budget down to the figure of the Government of India, which in that case would be 32 lakhs instead of 37 lakhs.

1188. My point is that the Government of India in the interests of accurate estimating must occasionally alter the provincial figures?—I think I have agreed to that.

1189. And therefore, when that has been done, obviously the province must tell its departments to make the further alterations required?—Yes.

1190. Then you said that you had to go up to the Government of India later on in the year whenever you had to make any reappropriation from one head to another?—I do not think I said any reappropriation.

1191. Is that correct?—No, it is not the case with regard to any reappropriation.

1192. What reappropriations?—I must examine the Codes and consider it.

1193. Is it not the fact that you can reappropriate as much as you like within your income and expenditure, provided you do not exceed the aggregate budget provision of the year; that is, supposing your budget works out to four crores expenditure, you can transfer 20 lakhs from one item to another provided that you do not increase the aggregate beyond four crores?—But when we come to local expenditure we have great difficulties.

1194. But with regard to the provincial budget, is that not correct?—Yes.

1195. Therefore you do not have to go to the Government of India on every occasion of reappropriation, but only when you desire to increase the sum total of your expenditure?—Yes.

1196. Is not that necessary under the present system? Is the Government of India not responsible for all the treasury balances of the country?—Yes.

1197. And your provincial balances are what are called book credits?—We call them balances.

1198. The Government of India, anyhow, is responsible for all the ways and means, the movement of cash and the provision of money outside the budget amounts, and so forth?—Yes.

1199. Does the Government of India not utilise its cash balances to a certain extent upon capital expenditure, such as loans and so forth?—It grants loans.

1200. Then would it not obviously inconvenience the Government of India if a provincial Government were suddenly to draw a large amount from its balances without informing the Government of India?—Certainly; it depends upon the amount.

1201. Therefore you agree that, even if you had 60 lakhs to your credit to balance, you could not draw it all out at one time without notice?—No.

1202. Practically, therefore, the only question is whether you should not have some little latitude. I think in one of your suggestions you said you might be allowed to exceed your provincial budget by one lakh or something of that sort?—Large sums, I admit, would affect the Government of India.

1203. You spoke about the local budgets. Is the rule there not the same—that you can make reappropriations so long as the total local budget is not exceeded?—No; we have difficulties there. The other day we wanted a certain sum to make a road in a district; we could not reappropriate for that under a comparatively recent order, unless we could withdraw money from one or more Local Boards and point out the particular Local Board from which the money could be withdrawn and placed at the disposal of the Local Board which desired it to spend this year; it could only be done in the next budget.

1204. My recollection is that in the Government of India the rule is the same as in the provincial. The Local Government formerly used to appropriate between the local and the provincial; the Government of India said: "These are entirely different heads of account; one is your money, the other is not, and you ought not to have mixed them up"?—Anyhow, the rule I think you are alluding to causes great trouble.

1205. However, such inconvenience as has been caused by that rule will now be got rid of under the Secretary of State's orders excluding local funds from the Imperial Government's budget?—I understand from what I have heard of the order that that will be so.

1206. You have admitted that these orders, though you have not seen them, will, if they are

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as I have put them, decrease references to the Government of India?—Probably.

1207. Will they not also decrease the work of your Secretariat?—From what I have heard of the order, I believe it will.

1208. Is there much correspondence with the Government of India on these local fund re-allotments?—There has not been much.

1209. But I understood you to say that there was where the shoe pinched—that you did not so much mind having to go up for transfers of provincial funds or reappropriations for provincial funds, but it was the local funds that gave all the trouble?—I do not think I spoke of trouble; I said we could not do it without going to the Government of India.

1210. Taking it practically, do you often have to go up to the Government of India or not?—We do not often go to the Government of India.

1211. Then it does not pinch you much?—We do not go, because we do not expect to get the funds; we cannot always be asking for funds.

1212. You may take it from me, as Financial Secretary, that if you had the balances as a rule there would be no difficulty?—I am very glad to hear it.

1213. Now to take this very important question of reappropriation; are you not very strict with your own District Boards; do you not prevent a District Board making reappropriations within its own budget without the sanction of Government?—I really do not deal with this, until it comes within the Financial Department; it is done in the Local and Municipal Department.

1214. But you were a Collector, and have had to deal with the District Board finance for some years?—I have not dealt with District Board finance for ten years.

1215. You are not prepared to say what the position is with regard to District Boards?—Not the position now.

1216. With regard to borrowing powers, you are not in favour of giving the provincial Governments borrowing powers?—No.

1217. Under the present system would there be anything on which they could borrow particularly?—Things will have to be changed, decidedly.

1218. A District Board and a municipality can borrow because they have got definitely ear-marked sources of revenue: a provincial Government has sources of revenue which are assigned to it by the Government of India and which it shares; therefore it stands rather on a different footing, does it not?—Yes.

1219. Your only security would be the half share of the land revenue, the excise, and so on?—Yes.

1220. That would not be so satisfactory a security as a full source of revenue?—I could not say until we have tried to raise money.

1221. The Chairman was asking you yesterday whether you would prefer getting the whole of the land revenue and giving up the rest, and you said, very properly, that you could not say till you had worked it out, because you did not know whether it was advantageous financially or not. But supposing that giving you the whole of the land revenue and giving you nothing else would give you much the same as the present settlement, would you be in favour of it?—I really cannot answer off-hand.

1222. Suppose, for instance, the Government of India had the whole of the excise, would there not be some disadvantages in that; would it not shut off the interest of the provincial Government in the working of that department?—As you say, the Government of Madras might not take so much interest in excise questions if the revenue was not shared.

1223. Therefore the system of sharing has this advantage, that it gives the provincial Government an interest in the various branches of administration and a share in expanding revenues?—Yes.

1224. Is it not the fact that excise is a matter in which there is a good deal of Parliamentary criticism

and public criticism, generally from persons belonging to the temperance party?—Yes.

1225. And the Government of India and the Secretary of State have to meet that criticism?—Yes, and I think the Government of Madras has to do so also.

1226. The Government of Madras have to meet it no doubt to a certain extent, but the people at home look to the Government of India more than to the Government of any particular province?—Probably, those that do not know.

1227. I do not say in Madras (because that has always been held up as a model to the rest of the provinces in excise matters), but in some of the other provinces where the excise system was, in the view of the Government of India, not in accordance with the canon of getting the maximum of revenue out of the minimum of consumption, it might be necessary for the Government of India to occasionally interfere?—Yes.

1228. It would interfere much more easily if it possessed a financial share than if it had not?—Yes.

1229. Therefore giving the provincial Governments the entire receipts from some branches of revenue and none in others would have this result, that it would slacken their efforts in the case of the departments where they got no financial benefit, and it would make such control as the Government of India has to exercise more ungracious, seeing that the Government of India would be in some cases interfering in matters from which they derived no revenue?—I hope provincial Governments understand their duties better than that.

1230. You think that if the provincial Government got all the revenue, it would be equally amenable?—I do not see that there would be any less control if the provincial Government had all the revenue.

1231. We will say that a provincial Government has the excise revenue, and is developing it so that a certain number of people think it is working in the interests of the liquor trade, and the Government of India thinks there is some foundation for that and intervenes; the provincial Government says: "It is our revenue; you have nothing to do with it." Is that not a source of friction? Whereas now the Government of India says: "If we call upon you to sacrifice revenue, we at any rate sacrifice our half with you." Does it not make it easier to deal with a problem of that kind, if the Government of India is, as it were, a money partner with the provincial Government?—I think the provincial Government ought to be able to be trusted to do its duty.

1232. You think the general policy ought to be full trust in the provincial Government?—I think so.

1233. You have a Board of Revenue here?—Yes.

1234. Does the provincial Government always trust the Board of Revenue?—Not always.

1235. Have there not been many cases in which the provincial Government have overruled the Board of Revenue?—Yes.

1236. And the Board of Revenue in its turn overrules Collectors?—Yes.

1237. Then why should the provincial Government alone be exempt from the power of being overruled? Is the provincial Government necessarily infallible when it is disagreeing with its own Board of Revenue, we will say?—Not necessarily.

1238. Then I gather that your idea is that if the Government of India interfere with the provincial Government, it is necessarily always the case that the Government of India is wrong and the provincial Government right?—I do not think I have given any justification for such an idea.

1239. You deprecate interference with the provincial Government beyond what is the absolute necessity?—Beyond what is necessary.

1240. I gather from what you were saying that it is because you think that the provincial Govern-

ment is more likely to be right?—I think the provincial Government has local knowledge, and the Government of India as a rule has not.

1241. Take the case of the Revenue Board and the Collector; has not the Collector local knowledge?—Certainly, so has the Board.

1242. Has the Board as a rule as good a knowledge as that of the Collector?—I think the Board as a rule has local knowledge; it is very seldom that some member of the Board has not served in the particular district.

1243. In the Government of India until lately the Home Member was a Madras officer; had he not local knowledge of Madras matters?—Within certain limits; he had not had immediate touch with any district in Madras for a great many years.

1244. Is it not possible that the Members of Council in Madras have not had immediate touch with any district for a number of years?—Certainly.

1245. Then you do not mind reversals of opinion and not trusting to a man on the spot, so long as it is done in the family, if I may say so—in the province itself—but you object to the provincial Government being overruled from outside, is that it?—I do not think I have said anything to justify that assertion.

1246. Well, you think it is right and proper that the provincial Government should overrule the Revenue Board where necessary?—Yes.

1247. And that the Board should overrule a Collector?—Yes.

1248. And that a Collector should overrule a tahsildar?—Yes.

1249. But you do not think it right that the Government of India should overrule the Madras Government?—I do not think it right that the Government of India should overrule the Madras Government in local questions.

1250. What do you mean by local questions?—Questions which affect this Presidency itself, as distinct from other parts of India.

1251. Is it always possible to put a province within a ring fence, and say that this question affects one province only, and not others?—I have not suggested that.

1252. Is it not possible that what is done in Madras may react on some adjoining province?—Certainly it is possible.

1253. And is it not desirable that there should be some general co-ordination of the administration, or would you allow each provincial Government to go entirely on its own lines?—I would allow the provincial Government to go as far as possible on its own lines.

1254. As far as possible?—Yes.

1255. But every now and then it has to be pulled up?—Yes.

1256. Now take a personal matter. Would you allow a provincial Government full power of punishing its own officers, or would you allow an officer an appeal to the Government of India?—I should allow an appeal to the Government of India, if the Government of Madras punished an officer.

1257. The Government of India not having the local knowledge?—There is no question of local knowledge in regard to the punishment of an officer.

1258. There is knowledge of the man?—There is knowledge of the man, yes.

1259. Suppose the Madras Government reduced a Collector; would you allow him an appeal to the Government of India?—Yes.

1260. The Madras Government knowing the Collector and the Government of India not knowing him?—Yes.

1261. On what ground—why should you allow an appeal there?—Because I consider that it is just as well to allow an appeal from the Court of first instance.

1262. Your point is that the Madras Government would be the Court of first instance?—Yes.

1263. And that it occasionally might make a mistake?—Certainly.

1264. If it makes a mistake in personal questions might it not also make a mistake in administrative questions?—Certainly.

1265. Therefore might not the Government of India occasionally be justified in overruling it?—I have agreed with that.

1266. You refer to the Government of India Resolution constituting the Controller of Printing and Stationery. Are you aware that as regards printing, the most important presses that the Controller has to deal with are those directly under the Government of India?—I know that he has to deal with them; I do not know the relative importance of them.

1267. And he therefore stands in a different position with regard to those presses than he does in regard to the provincial presses?—Yes, I believe he does.

1268. Your complaint is about paragraph 4 in which it is said: "The Controller will refer all matters requiring orders to the Finance and Commerce Department and will be the general adviser of the Government of India on all matters connected with printing and stationery and their agent for giving effect to their orders." Later on it says: "The Controller will inspect, supervise, and control all printing presses under Local Governments and Administrations, especially in Northern India, advising them in matters connected with printing and stationery. The Controller will not have executive control over provincial presses, but Local Governments should arrange to help him in his inspections, and should pay due attention to his reports." Reading those two passages together, is it not fair to say that when the Government of India said "their agent for giving their orders" they meant in respect of imperial presses?—Certainly, if you read the two passages together.

1269. Before the Controller of Printing and Stationery existed you had the entire control of the Madras press except on any questions which under the Civil Service Regulations would have to go to the Government of India?—Yes.

1270. There was nobody in the Madras Government who had any practical experience of printing?—I believe the Superintendent of the press had practical experience. If you mean in the Madras Government itself, I think not.

1271. Does the Chief Secretary or the Under Secretary know anything about printing?—No, there is no personal experience.

1272. Did you find it embarrassing to have to deal with a person about whose technical work you knew nothing?—I have not found it so.

1273. You found no necessity to have an officer of higher status come down from outside and able to advise you?—Certainly it would be of advantage.

1274. Therefore the Controller of Printing and Stationery need not be objectionable to you?—He need not be.

1275. He might be of great service to you?—He might be.

1276. Do you think the working of your Madras press was altogether satisfactory?—I really do not know.

1277. Was the late Superintendent not rather dilatory in his work?—I really do not know.

1278. What you object to is the fact that the Controller has issued orders?—I object to the Controller issuing orders.

1279. But does he issue orders?—Well, he has issued things which have resulted in increase of establishment and so on.

1280. But as I understand he had no power to make you do the work; he could only advise?—I think if he advised and the Government of Madras refused to do it, it would expose itself to being overruled by the Government of India.

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1281. You did refuse to do it, and have the Government of India overruled you?—I am not aware that anything has happened yet in which the Government of India has had an opportunity of overruling us.

1282. In the Madras Press Superintendent's note he says "The adoption of the task system on the basis of other presses, one of the suggestions of the Examiner, caused a long and expensive strike." I suppose he is referring to the strike of 1904?—Yes.

1283. Was that not rather due to the bad management of the local press Superintendent?—I do not know what it was due to.

1284. You have referred to the case of the Sanitary Commissioner and Captain Christophers and Captain Patton. Will you kindly tell us who Captain Patton is?—He is a member of the Indian Medical Service.

1285. How did he come to be in Madras?—He was posted in Madras to study some particular questions under Captain Christophers at the King Institute.

1286. Posted by whom?—By the Sanitary Commissioner of the Government of India, I believe.

1287. Then he is not a Madras officer?—No, he is an imperial officer.

1288. He was sent to prosecute work for the Government of India in connection with some diseases at the King Institute?—Yes.

1289. The Government of Madras desired him to accompany the local Sanitary Commissioner to Ennore; Captain Christophers thought that this man, being an imperial officer, ought to get the orders of his superior officer. What is it you impugn in that? Was his superior officer in the Madras Government?—No.

1290. Then had you a right to order him to accompany the local Sanitary Commissioner?—Yes. He was employed in this Presidency under one of our men; he was asked to accompany the Sanitary Commissioner on a short visit to a place almost within a drive of Madras.

1291. He was working in your laboratory?—He was working in our laboratory under Captain Christophers.

1292. Did the Government of India put his services at your disposal under Captain Christophers?—No, but he was working under Captain Christophers in the study of these questions.

1293. Is it not the fact that the Madras Government appointed this officer to act for Captain Christophers without reference to the Government of India?—They did.

1294. Is that altogether correct?—Well, it increased his pay.

1295. But as a matter of etiquette was it a proper thing to appoint an imperial officer to a provincial post without reference to the Government of India?—There is not the slightest doubt that it was not the usual thing.

1296. You admit that you appointed an officer belonging to the Imperial Sanitary Commissioner to take up that work without reference to the Sanitary Commissioner. Now what complaint have you against the Sanitary Commissioner in regard to this matter at all?—We have not made it a ground of complaint against the Government of India.

1297. Assuming that there was an error of judgment, it was due to Captain Christophers?—Certainly.

1298. Then how can you blame the Sanitary Commissioner?—The position is this. The fact of the existence of the Sanitary Commissioner led our officer to order a man working under him in his own place not to obey an order of the Government of Madras. The position was a most unfortunate one, but our complaint is that the system led an officer under the Government of Madras to forbid an officer working under him

to carry out an order of the Government of Madras without reference to the Government of India.

1299. If there had been no Imperial Sanitary Commissioner, but Captain Patton had still been an officer of the Government of India, might that situation not have arisen equally?—I do not think so.

1300. Is that the only grievance you have against the Sanitary Commissioner, that his existence led to this little friction?—The Sanitary Commissioner of the Government of India has called for statistics which are not available and which involve a great deal of work; I think you had better ask the Sanitary Commissioner about the matter. Without reference to this Government he has interfered considerably with the work of the office.

1301. If the local Sanitary Commissioner has reason to believe that statistics called for would be vexatious could he not represent that view?—But surely no one ought to be in the position of being able to call for vexatious statistics.

1302. Is it not the fact that in all Government matters statistics may be called for which somebody may think to be so troublesome as to be vexatious?—Quite so.

1303. Then as to the Inspector-General of Excise, you have no experience of him?—I have not.

1304. Is it not quite likely that the Inspector-General of Excise would have a lot to learn in Madras?—Possibly.

1305. Suppose he did learn in Madras, would what he learnt not prove of use to Bengal or Bombay or some other province?—Yes.

1306. Are not these Inspectors-General useful from that point of view, that they convey to one province the knowledge that they have picked up in another?—I really do not know—I know nothing about what they convey.

1307. You said that you had read the report of the Excise Committee. That was a strong representative Committee presided over by a Madras officer?—Yes.

1308. Did they not state unanimously that they found that in excise matters the different provincial authorities were working in ignorance of each other's methods, and that that was an extremely inconvenient situation?—Yes.

1309. Would such a situation have grown up if you had had an Inspector-General in years gone by?—I do not know.

1310. Have you got any real grievance against the Inspectors-General apart from these quasi-personal matters? Can you point to another matter in which the Inspectors-General have really been a nuisance to you?—There was a case regarding the Surgeon-General with the Madras Government. It is against the rules and against the departmental rules and orders that he should correspond on professional matters directly with the Government of India; we found the Surgeon-General was corresponding about the transfer of an officer to do work at Netley.

1311. That occurred in the year 1900?—Yes.

1312. I think when you brought the matter to the attention of the Government of India they went into the facts and admitted that there was a mistake, and they apologised?—It is not the only occasion on which the Government of India have said that there have been mistakes made in that way.

1313. When such an appointment is created a new Inspector-General comes in. Is it not natural that with the best intentions there should be a little over-lapping which would cease when the man's functions became better known?—I think it is possible that it would cease, and I think it is possible that it might make them exacerbated.

1314. Have you any complaints to make of the Director of Criminal Intelligence?—I have not seen his work.

1315. It was suggested that the place of Inspectors-General might be filled by periodical conferences of provincial officers; do you believe in that plan?—I think that occasional conferences might be valuable.

1316. Who would preside at such conferences?—I cannot say.

1317. It is rather an important matter?—Quite so, but it is not for me to say.

1318. Does not everything in a conference of this sort depend upon the Chairman as to whether it leads to good results or not?—I do not know; there might be a strong lot of members and a very weak Chairman, and the result might be most satisfactory.

1319. If you have a number of equal officials from the various provinces, who is to take precedence?—I cannot imagine the case of a number of actually equal officials from various provinces.

1320. You would put the man who was senior in rank in the chair?—You might.

1321. From various causes do not officers rapidly change from one part of the country to another?—Yes, within certain limits. Now and again you get a man who has been a Collector or a Judge for 10 or 12 years.

1322. Not in the same district?—Sometimes even in the same district.

1323. Might an officer not go to a conference and get useful knowledge there, and then in two or three months time be sent elsewhere, and therefore, so far as he was concerned, the conferences might have no useful effect?—I think if the officer was worth his pay he would probably place on record before he left anything valuable that he had obtained from the conferences he had attended.

1324. Is it not rather natural for every officer to be rather prepossessed in favour of the method of his own Presidency?—I do not know.

1325. Is there not a certain amount of what you might call provincial patriotism?—There is a certain amount of provincial feeling no doubt.

1326. If an officer imbued with such a feeling went to a conference and found the majority against him, could he not simply go back and tell the Government that these objections were dictated by ignorance of local circumstances?—He could.

1327. The Local Government would not hear the other side of the case?—I cannot tell you; it depends on the procedure of the conference.

1328. On the other hand, would not the Inspector-General be able to tell you the other side of the case?—I understood you to say that the Inspector-General would not hold the conference.

1329. I do not see why he should not hold conferences too. However, my point is that he could go to the Local Government and say "Things are being done in a different way in (say) Bengal, and it would be worth your while to see if the Bengal procedure would not suit you." The local man would say "Oh no, our plan is best," and then there would be the argument on one side and the other?—I do not think so. In my own experience I think the local man would be ready to do anything good that suited his own province.

1330. Do you find that Heads of Departments in India are peculiarly receptive of new ideas?—I have found Heads of Departments receptive of new ideas.

1331. You were speaking yesterday of transfers of Civilians especially, and you said that the number of transfers had been considerably reduced by the grading system amongst Collectors and Head Assistants. Formerly the Head Assistant when he was promoted had to change his division, probably his district also?—Yes.

1332. Now he stays where he is and draws extra pay according to seniority?—Yes.

1333. Did the Madras Government adopt that suggestion of their own accord?—I think not.

1334. Was it not forced upon them by the Government of India?—I cannot tell you as to its being forced upon them; I have not read the exact papers.

1335. Could you give us the returns showing the transfer of Civilians from Collectors downwards?—I think it would be difficult to get a return.

1336. It would cause a lot of labour?—I think so.

1337. May we take it from you that this system has reduced the number of transfers?—Certainly.

1338. And you think it is a good system?—I think it is.

1339. Nevertheless, your Government, if left to itself, would not have adopted it?—I cannot tell you; Governments change.

1340. The Government of that day would not have adopted it?—I cannot tell you who the Government of that day was.

1341. Is it not the fact that reforms in police and education and agriculture generally have owed their initiative to the Government of India?—I really cannot say.

1342. Putting it on *a priori* grounds, is not a Central Government which can overlook the whole of India more likely to be able to initiate general reforms than a Government which can only deal with its own province?—Yes.

1343. Now we have had a list of financial powers which the provincial Government proposes should be delegated to them. Which of these do you lay stress upon—which would you really like to get?—We should like to get them all.

1344. Do you regard them as all of equal importance?—No.

1345. Some are of more importance than others?—Yes.

1346. Could you tell us some of the most important?—I cannot tell you which would save most work without having it looked up.

1347. Do you regard them all as important?—I regard them as important as a whole—taken together.

1348. But suppose you were coming into a meeting which had power to pass final orders, which would you be prepared to fight over and which would you be prepared to compromise over?—I should have to think it over in order to make my selection.

1349. There are some of these things that may be open to *prima facie* objection, which may be cleared up in the course of discussion and in the course of evidence, but I want naturally to speak to somebody who has thought about the matter and who can give me an authoritative answer; you say you are not in a position to speak in that way?—I have not thought which are the most important of these matters.

1350. Are you prepared to give me an answer on any one of these matters?—To the best of my ability.

1351. As to the proposal that the Local Government should have power to remit disallowances made by the Audit Officer within six months of the date of payment; what is the position of the Accountant-General in regard to the Local Government?—Do you mean in regard to this matter?

1352. In regard to all matters of audit what is the position of the Accountant-General?—He is the Head Auditor.

1353. He is not an officer of the provincial Government?—No.

1354. He is an officer of the Government of India?—Yes.

1355. Is it not his duty to see that the rules are not infringed?—Yes.

1356. And if he differs from the provincial Government, the provincial Government takes the matter up to the Government of India?—Yes.

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1357. I do not know whether you are aware that in the same way if the Government of India pass any expenditure which the Accountant-General or the Comptroller of Indian Treasuries objects to, the Government of India must go to the Secretary of State?—I was not aware of that.

1358. Now the existing rule is, to save a long correspondence about long time-past matters, that if the Accountant-General raises an objection over an officer's pay which may have been going on over a long series of years, it is held that he ought to have acted more promptly. You say "The rule requiring the sanction of the Government of India in the Financial Department, and, where necessary, of the Secretary of State, to any remission of any disallowances made within six months from the date of payment should be abolished." Would that not strike root and branch at audit control?—I do not think it would strike at the root of audit control.

1359. Supposing there is an officer on a pay of Rs. 500 and you increase it to Rs. 600, and the Accountant-General says "You cannot do that without the sanction of the Government of India;" in the meantime, the officer has drawn his Rs. 600, and as soon as the Accountant-General disallows it you disallow the objection under this section?—I think we should not do that. Here we have to go to the Government of India for sanction.

1360. In many cases you do not accept the disallowance and you go to the Government of India; would you not find it much simpler, if you had the power, without going to the Government of India at all, to simply refund the amount of which he had docked the officer?—I do not think we should do it so as to interfere with the authority of the Government of India seriously.

1361. You think then that to give you *carte blanche* about remitting disallowances made by the Accountant-General would not weaken audit control?—I do not think that the Government of Madras would pass orders interfering with the finance of the Government of India or that it would unjustly allow these disallowances.

1362. I do not think that it is quite an answer to my question?—I am afraid I cannot give a better one. I do not think there is any danger in granting this delegation.

1363. You think there is no danger?—I do not think so.

1364. Then you do not attach any importance to the requirement that a provincial Government shall have to refer to the Government of India whenever an Audit Officer challenges its action as *ultra vires*. Do you regard that as a valuable safeguard or not?—The Accountant-General can always refer to the Government of India.

1365. Do you regard that as a valuable safeguard or not—that when an officer challenges the action of a provincial Government they cannot do anything further until the matter is referred to the Government of India?—I do consider it a safeguard.

1366. Will you explain further the proposal that the Local Government should have power, without reference to the Government of India, to grant a pension to an officer according to the rules in force when he entered the Service?—At present a considerable number of cases come up in which an officer entered the service of Government before the present pension rules were in force. Under the pension rules which were in force when he entered the Service he would obtain a larger pension; under the rules now in force every one of these cases has to be referred to the Government of India for disposal. It has now become a complete matter of routine; the officer always gets the pension that he would have got if the rules had not been altered since he joined the Service.

1367. Let me read to you Article 4 of the Civil Service Regulations: "An officer's claim to pay and allowances is regulated by the rules in force

at the time in respect of which the pay and allowances are earned; to leave, by the rules in force at the time the leave is applied for and granted; and to pension, by the rules in force at the time when the officer resigns or is discharged from the service of Government." Therefore, his claim to pension rests on the rules in force at the time he retired, and he cannot, as a matter of right, have a better pension?—He cannot. All those matters are referred to the Government of India, and it is not the practice of the Government of India to refuse such pensions.

1368. Are you aware that as a rule reference has to be made to the Secretary of State?—No, I am not aware of that.

1369. Do you consider it quite safe to give the the provincial Government unchallenged power in that matter?—I consider it quite safe, inasmuch as it has now become a matter of routine and the Government of India never interfere.

1370. What class of cases are you referring to when you say that they are all treated as matters of routine? Do you mean to refer to clerks chiefly or were you referring to Gazetted Officers?—I have not known any case of a Gazetted Officer.

1371. Would you be prepared to give Public Works officers such scale of pension as they might have been entitled to under the rules in force at the time they entered the Service in lieu of the present scale?—If the Government of India were in the habit of granting that pension, it would save a great deal of correspondence if the power were given to the provincial Government.

1372. That is so far as regards the general delegation of a particular class of cases, but would you give full and complete power to the Local Government in all cases without any communication with the Government of India?—No, but I want to save routine correspondence.

1373. Then when the Government of India accept the view with regard to one class of officers you desire that it should be applied to any cases that arise hereafter?—Yes.

1374. That is rather a different matter from what I was putting to you. How many cases of that kind have occurred?—I should have to have the figures looked up, but they are not infrequent.

1375. You have been Chief Secretary for about a year; you sign all these letters that go to the Government of India?—Not all of them.

1376. But you deal with the cases?—I deal with the cases.

1377. Have you not a general recollection of the number of cases that have occurred?—There have been a good many, 10 or 15, or 20; they come up pretty frequently.

1378. Now I will take you to Article 180 of the Civil Service Regulations, extension of joining time. You would propose to give the Local Government full power in respect of joining time?—Yes.

1379. Is it that you have to make many references, or that the references which you make are nearly always sanctioned, or why do you ask for this power?—To save trouble.

1380. Are the references of the same character that you have described before—purely routine?—I should say they are not routine, but the Government of Madras may be trusted not to misuse that power.

1381. You may take it as a matter of general principle or a matter of practical policy. By practical policy I mean a thing that would save a lot of reference. Is it practical policy that you are dealing with?—It would not save many references.

1382. Is not joining time a rather ticklish business; do not officers sometimes extend their joining time to give themselves a bit of a holiday?—I do not think officers do that, and I do not think the Government ever extend it for that purpose.

1383. Are not the rules as to joining time fairly liberal?—Yes; fairly liberal; you get six days preparation time, and so many days for every 250

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miles by rail, or 200 miles by steamer, or 10 or 15 miles by road or canal, and you get each Sunday on which you do not travel.

1384. It can only happen very rarely that the joining time is exceeded?—It is very rarely that the 30 days' joining time is exceeded.

1385. But when it does you would give the power to the Local Government?—Yes, it is a very petty power.

1386. Then as regards Article No. 368: "Service does not qualify unless the officer holds a substantive office on a permanent establishment; but, upon such conditions as it may think fit to impose, the Government of India may allow temporary service to count for pension if the pension does not exceed Rs. 10 a month." What you want is that the Government of Madras shall have power if the pension does not exceed Rs. 50?—Yes.

1387. You do not ask that the Government of Madras should have greater powers than those possessed by the Government of India?—No; we ask that the section shall be widened and more authority given all round.

1388. Therefore it would be necessary for the Secretary of State to delegate his authority?—No, I do not think that is so.

1389. Are you not aware that in regard to any concession not sanctioned by the pension rules in black and white the sanction of the Secretary of State is necessary?—But that could all be done in one; I do not think the Secretary of State would object; what we are asking for is the widening of all powers.

1390. You desire the Secretary of State to give larger power to the Government of India and that the Government of India should delegate larger powers to the provincial Government?—That is so.

1391. Then will you turn to Article 924 of the Civil Service Regulations. Under 924 (b), the Government of India have been authorized "to grant pensions up to a limit of Rs. 10 a month, or gratuities not exceeding the equivalent value of that amount, without reference to the Secretary of State in any case, even where no pension or gratuity is admissible under rule, provided that the general spirit of the regulations is observed." Would you be in favour of giving that power, or any larger power if the Secretary of State could be induced to give any, to Local Governments in respect of officers serving under them?—Yes.

1392. Now as regards the proposals for the "Delegation of powers to Heads of Departments"; do you regard all these as equally important, or are there any that you regard as specially important?—I think my answer must be that I have not considered which are more necessary than others; I think they are all desirable.

1393. There are certain proposals in respect of the purchase of articles of European manufacture. Are you aware that a Stores Committee appointed by the Government of India has been sitting on that matter, and that the Secretary of State has been addressed on the subject?—No, I am not aware of it.

1394. Will you look at the suggestion that Heads of Departments should be empowered to sanction recurring contingent expenditure subject to a monthly limit of Rs. 25 for any item. Would you impose any limit of time?—Monthly.

1395. But would you allow a man to go on month by month sanctioning up to Rs. 25, or would you impose any limit of time within which he must get sanction?—I should empower him to sanction generally.

1396. But is there not a danger that there would be a tendency on the part of some officer to try to put menial servants and other persons under the head of "contingencies"?—I do not think there is a tendency of that sort.

1397. You are very strict in Madras, as in most provinces, as to sanctioning powers of officers in the matter of establishments?—Yes.

1398. Subject to exceptions in the case of temporary establishments even the Board of Revenue

cannot sanction any additional establishments?—I think that is so.

1399. Is there not a risk, if you impose no time limit about contingent recurring charges, that things will be sanctioned by different officers?—No, you can watch the Collector; the Heads of Departments can be watched carefully.

1400. Then you would allow it to be challenged by the audit office?—Certainly.

1401. You are acquainted with the Madras Manual?—Yes, the Manual is a collection of rules by the local Accountant-General which we are supposed to follow.

1402. Then take the proposal relative to Article 232, "Commutation of absence without leave into leave without allowances." What you say is that the Local Government should be empowered to authorise specific Heads of Departments to commute leave without absence into leave without allowances. Would you make that subject to any exception?—I do not think any exceptions would be necessary. The authorisation should be to specified Heads of Departments; it would not be granted to Heads of Departments generally. There are different persons who count as Heads of Departments who are not nearly so senior as others who are Heads of other Departments. The Local Government would specify the Heads of Departments to whom the power should be given.

1403. It would be in the discretion of the Local Government to decide to whom the power should be given?—Yes.

1404. Then as regards Article 339. You say "the Board of Revenue, the High Court, the Inspector-General of Police and the Director of Public Instruction should be allowed to grant extraordinary leave without allowances for a period not exceeding two months, even though the applicant for leave is eligible for other kinds of leave." Will you explain that?—A considerable number of references are made to Government on this point.

1405. The general rule is that an officer may not get leave without allowances till he has exhausted every other kind of leave?—But sometimes it affects a man very seriously having to take furlough; he may not be able to get furlough again for four or five years under the strict rules; I am referring to Uncovenanted Officers. Take my own case; if I am compelled to take furlough for more than three months I can get no furlough for another three years. With the Uncovenanted man, that rule really does not apply; it is a shorter period for me. It might have a serious effect upon a man's career to compel him to take the only leave to which he is entitled. He might not be able to get any more long leave for many years.

1406. Will you read the Note 1 to which you refer?—"In cases in which the duration of the extraordinary leave to be granted does not exceed two months the Local Government may dispense with the condition in this Article that the leave can be granted only when no other kind of leave is by rule admissible."

1407. The ordinary rule is that if you have other leave you must not take this, but there is a dispensing power vested in the Local Government. Is it not possible that there may be abuses of that if delegated?—I hope not.

1408. Is it not rather a delicate thing sometimes, as the officer may be a personal friend of the Head of Department?—I do not think the Heads of Departments are liable to allow themselves to be moved in matters of that sort by personal friendship.

1409. You think it is quite safe?—I think it is safe.

1410. You spoke about the power of granting pensions under Rs. 100; would it not be a sounder thing to lay down the general rule that, provided the Accountant-General certified there was no objection, pensions might be given by the officer who would fill up the appointment in case of a vacancy?—I think that is very much the same thing as this proposal, but this proposal has been

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limited because it is considered advisable not to give wider powers.

1411. Do you see any objection to it?—Speaking personally, I do not see any objection to it, but the Government of Madras have put forward this proposal.

1412. Would it be possible by any system of budget allotments to enable the Board of Revenue, and if necessary the Collectors, to sanction minor increases of establishment?—I think it might be possible.

1413. Might the Board of Revenue not have power to sanction Rs. 15 clerks say, or people of that sort?—It would do no harm; it is only a question of budgeting.

1414. I mean within the budget allotment?—Within the budget allotment there would be no difficulty.

1415. Would you be in favour of it?—I think it would be a good thing; it would save many references.

1416. Would you give the same power to Collectors?—Not the same power as I should give to the Board.

1417. But certain minor powers in respect of permanent establishments?—Yes.

1418. Among the matters that are full Board matters does not the Court of Wards come in?—Yes, I mentioned that yesterday.

1419. Court of Wards matters are full Board matters?—Some of them, not all; most of them are disposed of by one member.

1420. You think that that is advisable?—I think, as things are, that is advisable.

1421. Could not Collectors have larger powers in Court of Wards cases?—Not without legislation.

1422. But suppose it is convenient to legislate, would you give them larger powers?—No, I do not think I would give larger powers to all Collectors. I might be prepared to give them to a Collector in respect of a particular estate that came under his charge, and to some Collectors in respect of all estates.

1423. Are there not a large number of petty sanctions which come up to the Collectors which the Secretary of the Board deals with and never passes on?—I cannot tell you about that.

1424. Are there not a large number of these petty sanctions?—I cannot say whether there are a large number.

1425. Surely as Collector you had them before you?—I had, but I do not know what the number was.

1426. Were they relatively petty cases?—Some of them must have been petty cases. You must remember that I have not been Collector with a Court of Wards estate under my charge for about 13 or 14 years.

1427. Anyhow, you are not prepared to give larger powers to Collectors generally in respect of the Court of Wards?—I should not give them larger powers generally.

1428. You spoke of dry remissions yesterday and you said you were not prepared to give the Collector any powers in respect of dry remissions?—I said that the revenue system is such that dry remissions are not granted in ordinary circumstances.

1429. But they are granted occasionally?—They are granted occasionally.

1430. By the Board of Revenue?—Or by the Government, but it is only in exceptional cases of large areas suffering from famine or from loss of crops.

1431. But the Collector has no independent powers in such cases?—No.

1432. At the same time, the remissions granted are granted on the report and recommendation of the Collector?—Yes.

1433. That being so, would you think it dangerous to give the Collector some powers in

respect of this?—The difficulty is the budgeting; the difficulty is the large area that affects the budget.

1434. I am speaking of minor powers?—But it is impossible to give minor powers for remissions without altering the whole settlement system.

1435. Therefore you first of all say "*de minimis non curat lex*," and then when it comes to big things "it upsets the budget," is that it?—No. The position is this. Our assessments on dry lands are based on an arrangement which gives a very large percentage of reduction for losses of crops; it is intended that all ordinary failures of crop in a given year shall be covered by that large percentage of reduction. The consequence is that dry remissions are not included.

1436. But might it not happen that through some special accident, a land-slip or something or other, the dry crops got destroyed in certain villages; in such a case would you not consider it a case for remission?—If the lands are not injured—if they are suitable for cultivation next year—I do not think it is necessary to allow Collectors to grant remissions, because that is covered by the reductions that are made generally.

1437. Although every raiyat in the village had lost his whole crop?—Yes.

1438. Do you think your settlement rules are too rigid?—No; I do not think they are too rigid under the present system.

1439. Then they do not want alteration?—I would not demand alteration.

1440. You at present have some limitation of the right of personal appeal in that nothing goes to the Local Government in the case of men below Rs. 50 unless it is a first appeal?—Yes.

1441. You would be ready, I understood from your previous answers, to raise that to Rs. 100 at any rate?—Yes.

1442. You say that every man ought to have one appeal?—Yes.

1443. Therefore, if you, as a member of the Board, dismiss a man, he should be able to go to Government?—Yes.

1444. But if some subordinate of yours has dismissed a man at Rs. 80 and you confirm the sentence, then he should not go to the Government?—No.

1445. Could not District Magistrates be given power to invest subordinate magistrates with second and third class powers?—They could.

1446. Would you be in favour of that?—Yes.

1447. You do judicial work as Chief Secretary?—Yes.

1448. You have a number of applications for second and third class powers?—Yes; we should require legislation to alter that; that is under the Criminal Procedure Code; it would be a good thing to be able to do.

1449. Would you be in favour of going further and allowing them to give first class powers?—No.

1450. Now take the revenue side. You post an officer not merely to a district as a Sub-Divisional Officer, but to a particular division in the district?—Yes.

1451. The Collector could not remove a man from one division to another?—The Collector ordinarily could not.

1452. Would you be in favour of posting the officer to a district and giving the Collector his complement of Divisional Officers, and letting him move them about at his discretion?—No, because it would mean the transfer of Covenanted Officers without the orders of Government. I think the Government should decide what Covenanted Officers should be in charge of what divisions.

1453. Does not the Collector know best the capabilities of his officers? You can trust a man to be a Collector; cannot you trust him to apportion his district?—There are certain rules that the Government carry out with regard to the posting

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of officers, and I do not think there should be any alteration.

1454. You mean that there are certain divisions which are usually held by Covenanted Civilians and certain divisions that are held by Deputy Collectors?—In some cases, but I also think that generally the former should be held by the Covenanted Service, and that Deputy Collectors should not be able to be posted to them.

1455. Might there not be exceptional cases in which they might be appointed for short periods?—Certainly, there are exceptions to every rule.

1456. Subject to certain provisions as to what sub-divisions were to be held by what class of officers, would you be prepared to give any discretion to the Collector in posting officers?—I do not think it would save any trouble, and I think it would be better that the Government should retain their present power.

1457. Now with regard to the tahsildars. There are generally from 8 to 12 *taluks* in a district?—In some districts yes; roughly 5 to 12 we will say.

1458. Those are divided into grades of pay?—Yes.

1459. Five grades running from Rs. 150 to Rs. 250?—Yes.

1460. The pay belongs to the *taluk*?—Yes.

1461. Therefore to promote a tahsildar is to remove him from one *taluk* to another?—Yes.

1462. Are you in favour of that system?—Speaking individually, I am not, but speaking for Government I must ask to be allowed to reserve my opinion; at present I am not speaking for the Government.

1463. Speaking as an individual?—Speaking as an individual, I am in favour of a change analogous to the change which was made in the case of Sub-Divisional Officers. Of course, among these officers, moves are not anything like so common as they used to be.

1464. You imply possible objections; can you indicate any objections that there might be?—I do not think there are any objections that could not be controverted. Speaking for myself I am in favour of what you suggest.

1465. And I think I am correct in saying that the proposal was once made to the provincial Government and was rejected?—I think it has been made many times and it has been rejected at times; as to these things one does not know in detail what occurred before one came into the Secretariat. It is a reform that I think myself would be advantageous.

1466. As has sometimes been suggested, would you put the tahsildars upon a provincial list and have them appointed by the Board of Revenue?—No.

1467. You think that that would weaken the power of the Collector?—Yes; at present the Collector chooses and nominates a man, and goes to the Board direct.

1468. Does the Collector now send each case to the Board or does he send a number of persons, who are *primâ facie* fit, to the Board?—I cannot tell you what he does now; formerly he used to send up several.

1469. The Board had no actual power of appointment; they could veto the Collector's appointment if they thought the man unfit?—Yes.

1470. And in that case the Collector had to appoint some one else?—Yes.

1471. It was not a case of the Board appointing some one else?—No.

1472. And you would deprecate that?—Yes.

1473. You spoke yesterday about all Codes being prescribed by the Government of India?—I do not think I said that.

1474. You did speak about Codes?—Yes, there are many Codes. I must have been entirely misunderstood if I am supposed to have said that.

1475. So far as Codes tend towards rigidity and uniformity, the departmental Codes are just as

much responsible as the Imperial Codes?—I do not think you can complain of the departmental Code being too rigid. The object of a Code is to see that the officers of the department carry out their duties in the same way.

1476. Is it not the tendency of some Indian subordinates to look at the letter rather than the spirit in interpreting the rules; are they not interpreted too literally?—I do not think a subordinate would find his path very clear if he did.

1477. You spoke yesterday of a District Officer having to rely on about 20 Codes?—Yes, there is the Civil Account Code and the Civil Service Regulations; there is a Local Fund Code and a Municipal Code.

1478. There are any number, but how many volumes have you really to take out into camp with you for constant reference?—I have not counted; I used to have a considerable number of books; I occasionally wanted the Government of India Acts and things of that kind.

1479. Would you take the Civil Service Regulations out to camp with you?—I think so.

1480. And the Civil Account Code?—Not the Civil Account Code. Certainly, as the Salt Member of the Board I should take the Civil Service Regulations.

1481. The Collector has not so much to do with the Civil Service Regulations?—I think I used to take them when I was a Collector.

1482. He has to take the Board's Standing Orders and the Civil Procedure Code?—Yes, and I should say probably the *Abkari* Manual, and he would probably take the Stamp Manual.

1483. He has to take several books?—He has to take several books, and every one has an index, and if the Collector knows his work he can very easily find anything in them.

1484. There is one question here as to whether the provincial Government, or the Government of India too for that matter, was too much led by considerations of revenue. Putting the Government on one side, have you known that in the case of subordinate officers?—I think that is so.

1485. In the Excise Department especially?—Yes.

1486. Do you find officers who have the idea that they have to run the excise for the sake of revenue?—Subordinate officers, yes.

1487. And in the case of the land revenue?—No, I think the tendency on the tahsildar's part is only to collect his revenue up to time; I do not think it is so much to increase it as to get it paid in time.

1488. He has not the idea that it would be against him to recommend a large amount of remission?—I do not think so.

1489. Have you had any experience of famine work?—Very little; I had three months in 1892.

1490. Do you think the provincial Governments should not have greater latitude over their Famine Code?—I do not think so.

1491. You spoke yesterday of transfers of officers; you said that in your opinion it was not good for an officer to spend too many years in the same district. How many Telugu districts have you got?—About ten.

1492. Could you not keep officers more in the districts speaking the same language?—We do our best.

1493. You do now?—Yes.

1494. I put it to you that in former times, officers were habitually transferred from a Telugu district to a Tamil district and *vice versa*?—There were constant changes; that had to be done in order to give promotion; I believe that that accounted for many of the transfers.

1495. Take the Collector or the Judge: is he not often transferred?—I think he is not often transferred to a district in which a language he knows is not spoken.

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1496. But is not a distinction to be drawn between a man who has been speaking the language for years and a man who has passed an examination in the language years ago?—The language is always considered whenever it is possible.

1497. Sufficiently?—I think so; I think it is considered as far as it can be.

1498. Are your acting appointments of Collectors and Judges generally given by seniority?—They are given to some extent by seniority. I remember in one case where the Collector fell sick, the man in the nearest district, although he was not ripe for an acting Collector, was put in for a couple of months.

1499. What do you mean by ripe for a Collector?—He was not the next for promotion; he was put in because he happened to be handy.

1500. At what time does a man act as Collector now-a-days?—Men who came out in 1892 or 1893 are the juniors acting as Collectors.

1501. They have served 14 or 15 years?—Yes.

1502. You have got a Collector of a district who goes home on privilege leave for three months; the senior Sub-Divisional Officer is, say, a man of seven or eight years' service; would you put him in?—I should, if possible, put him in; if he is a man the Government consider fit, he ought to be put in.

1503. That is to say, in the case of a privilege leave vacancy you would put in the man who was on the spot?—Yes.

1504. Suppose the leave extended to six months?—If he were in, and the leave was extended for three months after he had been there three months, he would not be moved.

1505. But if the leave were six months in the first place?—Then the senior man would ordinarily get his promotion.

1506. You would not put the junior in in preference to a senior man a few districts away?—No, not for a six months' vacancy.

1507. Supposing you did do that, would not things right themselves in the long run; would not a man who lost his promotion by that system in one year get it by the same system in another year?—I do not know; it would fall heavily on some men; it would be a matter of luck.

1508. Do you think it is in the interests of the public service to transfer rapidly from one district to another?—You say rapidly; I do not quite understand what you mean.

1509. If a man goes away for six months; which is the best in the interests of the public service, putting all personal considerations out of account—suppose you have a good man on the spot, is it best to put him in district charge or to bring in a man from another district?—It is entirely a personal question as to the abilities of the two men—whether they both know the language and so on.

1510. Suppose the man on the spot is a good man but junior?—If the other man is an equally good man and senior, I think it is for the benefit of the public service, as well as for the man himself, to put him in, because I think it is a mistake to make a man discontented. If a man who really ought to be promoted by seniority sees his juniors in three or four districts drawing more pay than himself, it is naturally a cause of discontent.

1511. You think it would cause Civilian discontent?—I think so.

1512. Suppose it were to become the general rule of the Service and it did not affect permanent promotion, would it cause an equal amount of discontent?—If it became the general rule and everybody understood that it would be done in every case, that would be another matter, but I think it would not work well.

1513. You spoke of the appointment of Collectors and the question of selection and so on. I do not want you to mention any names, but, looking back in the last few years, have there not been some

Collectors—and Judges too for that matter—who ought not to have been Collectors and Judges?—I am inclined to think that there have been individual cases.

1514. Would you be in favour of keeping out a man who was unfit?—Certainly; I would try him first.

1515. He would be tried by the operation of your acting rules?—Yes.

1516. By the time he had come to permanent appointment he would have acted several times, and you would have an idea as to whether he was fit or not?—Yes.

1517. If you thought he was unfit what would you do with him?—I think, as an individual, I should ask the Secretary of State or the Government of India to do what they could to retire him on a proportionate allowance.

1518. You would not allow him to remain as a Divisional Officer?—I do not think he would be fit to be a Divisional Officer, and for that reason I should move for his retirement.

1519. How would you see whether an officer was fit or not; it is rather a serious responsibility?—Certainly: I do not think any one man should take the responsibility.

1520. Would you have a Committee of Selection?—No, I think it should be done by the members of the Board being asked to go down and inspect his district, and see how his work had been done.

1521. All the four members?—No, two or three, or one or two, according to circumstances.

1522. And then it would go to the provincial Government?—Yes; of course in the case of a Judge it would be the High Court.

1523. Then, the Board of Revenue, you say, is constituted purely by selection?—Yes.

1524. Does seniority play a great part there, too?—Naturally; unless a man is senior, he is not likely to be eligible for the Board.

1525. Suppose you have a vacancy on the Board of Revenue, and there are three senior Collectors: one is a fairly good Collector and you cannot say he is unfit to be a member of the Board of Revenue; the second is slightly better; and the third is much better. Would the third usually be put on the Board in front of the other two?—It is all a question of degree—a question of how much better one man was than the others. Ordinarily speaking, if three men of the same standing were merely separated by seniority, one below the other, the ordinary man who happened to be second, who was good enough for the Board, but was not the best of the three, would be put in by order of seniority; seniority would give him a better chance, assuming that, out of the three, two were fit to be members of the Board.

1526. That is even if they were close together in point of seniority?—Yes, that is what would be done.

1527. But if there were some years between them—if what you may call the merely good man was three years senior to the next man—the merely good man would go in as a matter of course, would he?—I think so.

1528. You mentioned yesterday that there were no directions for young Civilians as to the etiquette to be observed in the course of their conduct with educated natives?—I am not aware of any directions published.

1529. Do you know the Civil Service Manual?—I do.

1530. Are there not extracts from instructions by Sir Thomas Munro as to how to deal with tahsildars and so on; would that not be some guide to etiquette?—To a certain extent.

1531. Outside that, you are not aware of any manuals?—No.

1532. Would you give Collectors any larger powers in regard to the grant of agricultural loans?—I think the powers they have are large enough.

1533. We have had some evidence about Advisory or Administrative Councils; would you be in favour of giving an Advisory Council to a Collector?—I do not think so.

1534. You do not think it is required?—I do not think so. I think that a Collector who wished for advice from men in his district would obtain it independently of a Council.

1535. But if he is a new man would he know quite where to go for advice?—Perhaps he would not know where to go to, but I think by asking his Divisional Officers and the people about him he would soon find out.

1536. It is rather difficult for a new man to distinguish between people who can give good advice and people who are really wind-bags or people who advertise and push themselves or look after their own interests only?—That is the reason why I think it would be difficult to appoint an Advisory Council.

1537. The Advisory Council would be selected by some Collector who knew the district?—You could not be sure of that.

1538. If you are not in favour of an Advisory Council, still less I suppose would you be in favour of a Council which would have *quasi*-administrative powers?—I do not think it would be a useful institution yet.

1539. Are you in favour of giving larger powers to villages generally?—Of course not to every village; to some villages.

1540. In what directions would you give them larger powers?—In the disposal of petty criminal and civil cases; in matters of sanitation they already have power in the larger unions; as to other matters I am not quite sure what it means.

1541. Is there a union in every village?—I am speaking of village unions; the larger villages always have sanitary arrangements under the Local Funds Acts.

1542. Would you give any power to a panchayat to get a grant and run a school, for instance?—In certain cases it could be done.

1543. Take the case of remissions of revenue; would you make a lump grant of revenue to the village and let the panchayat distribute it?—I do not think that would be desirable.

1544. You think there might be corrupt influences?—Possibly so.

1545. At present you have to rely considerably on the recommendation of the village officials?—Yes, the inspectors and the tahsildar and so on.

1546. If there has been a large loss of crops, of course the village officer can go round and make a rough inspection, but could he make a field-to-field inspection?—He could do that.

1547. Then as regards a field-to-field inspection, is not an applicant at the mercy of the village officer?—If the remission recommended is too small the raiyat has the right to petition the Divisional Officer.

1548. But if the raiyat has got too big a remission he does not petition?—Naturally not.

1549. Do you not think that the panchayat would be deterred by the public opinion of the village from doing injustice?—I do not think there is enough public opinion in most villages to deter them.

1550. With reference to one matter that came up in the examination of Surgeon-General Browne; there was a scheme which went up to the Government of India with regard to the raising of the pay of Hospital Assistants. Can you tell me why that should go up to the Government of India necessarily?—I suppose it was under the Rs. 25,000 rule or something of that sort; I do not know why it went up.

1551. It would have gone up under some financial rule in the Civil Service Regulations?—I suppose so.

1552. If the cost of that measure was over Rs. 25,000, till the other day it would have had

to go not merely to the Government of India but to the Secretary of State?—I believe so.

1553. You are also in charge of the Marine Department?—Yes.

1554. You have made some suggestions here about the Port Trusts; you want the sanction of the provincial Government to be sufficient in the matters you refer to without the necessity of going to the Imperial Government?—Yes.

1555. Is there not a great deal of coasting trade that goes on between one province and another?—Yes.

1556. Might there not be discontent if, for instance, the British India Company was to be charged as traders at this port double the amounts charged by Burma or Bengal?—Precisely, but it is sufficient surely to lay down what the maximum port dues may be, and say that they must not be exceeded. Every proposal that is made goes to the Government of India and comes back here after sanction.

1557. You do not want the provincial Government to fix the maximum?—No, we simply want the port dues to be levied at a particular place.

1558. But within the maximum the law prescribes, the provincial Government should have freedom?—I do not see why the provincial Government should not have a free hand; it would not give an advantage to one port as against another.

1559. But does it not cause discontent that a coasting line like the British India finds one rate of port dues in force at one port and another rate in force at another port?—I do not think they would find that to be the case; we group our port dues.

1560. You would let each provincial Government run on their own rates within the maximum laid down in the Act?—No, I do not think I said that. I say impose the leviable port dues at a particular port under section 33.

1561. You agree that the general rate of port dues should be subject to the sanction of the Government of India?—I have no objection to it.

1562. Then as to pilotage fees, do you find that the trade complains as to these?—No, we have not had any complaints. We have altered the pilotage fees for the benefit of the trade in various places.

1563. You do not propose to recommend any addition to the powers now exercised by your own Madras Port Trust?—No.

1564. I find that in Madras, apart from passing the Port Trust budget, the provincial Government have to sanction the construction of all works the cost of which exceeds Rs. 25,000; in Bombay it runs up to 2 lakhs. In Madras I think you have a very experienced engineer as Chairman of the Harbour Trust Board; do you think it is necessary to have this low limit?—I would rather not answer this question, if you do not mind. I think it is necessary to have a limit; I do not wish to give my reasons for saying so.

1565. The sanction of the provincial Government is necessary in case of leases by the Port Trust of immovable property for over ten years?—I believe that is the case; that is a matter of land revenue which will probably be better gone into with the officer in charge of that department.

1566. As far as you are concerned, you do not think the Port Trust needs to have any more powers?—Not at present.

1567. Sir Steyning Edgerley asked you some questions about delegations that you have proposed; as you were saying just now, a number of your suggestions if accepted would involve a change in the law?—That is so.

1568. You are in favour of a general Delegation Act?—I am not in favour of an absolutely general Delegation Act, but the delegation should be limited to different Acts by order.

1569. There are two forms which a General Act might assume; you might put into schedules section 3 of this Act or section 10 of another Act, and

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say that in all the sections of Acts contained in the schedule the words "subject to the previous sanction of the Governor-General in Council" are repealed; or you might, as I think Sir Steyning Edgerley suggested, say that in any section in which the previous sanction of the Governor-General in Council is required, the Governor-General in Council shall have power to delegate his power to some subordinate authority?—Yes, I should accept the first alternative; I should think that would be the preferable.

1570. The schedule system?—Yes; in order to formulate my reasons specifically, I should have to see the draft Act; but I think as a general rule that appears to be the better arrangement.

1571. The one deals with specific things that you want to relax, and the other gives power to operate in the future; you would rather have the matters specifically set out in the Act?—That, I think, would probably be the better course.

1572. (Mr. Hichens.) With regard to appointments, I understand that the Indian Civil Servant when he comes out to Madras is first of all posted to some district where he learns the language and learns the district work?—Yes.

1573. How long will he be there?—Roughly, until he has passed his second standard.

1574. Will that be two or three years?—Yes; that depends upon the man; he cannot pass under a year and he is not likely to pass under a year and a half.

1575. Then he is eligible to be a Divisional Officer?—Yes.

1576. Do officers go into the Secretariat for a term of years?—Not for a fixed term of years; a man may come into the Secretariat and stay four or five years, and at the end of that time there may be some district promotion open to him, and he goes out.

1577. But if a man gets into the Secretariat, he does not stick there usually for the rest of his time?—No.

1578. Then is it policy for the Government of Madras to get as much diversity of experience amongst the Covenanted Civil Service as possible?—I think an ordinary District Officer gets a very diverse experience.

1579. But they do not view with approval appointing a man to a department and then keeping him there for the rest of his time?—No, it is not done.

1580. But is it purposely not done?—The conditions of service to some extent prevent it, because he gradually comes to get promotion, and his pay will be smaller in his department than if he went back to the ordinary line.

1581. He might go back again, as, let us say, a Sub-Divisional Officer?—Yes.

1582. Then he might go off to some other department?—As a rule, he will then stay and be promoted to a Collector; he may become a District Judge.

1583. The Collector in the district has relations with practically all the departments of the Government?—Practically.

1584. Does that involve a very large amount of secretarial work?—A large amount of correspondence, yes.

1585. Does that take up a large proportion of his time?—It does.

1586. Do you think that could be or should be reduced?—I think it would be very pleasant for the Collector if it could be.

1587. Can you suggest any way in which it could be reduced?—I think if we could gradually reduce the control in some of the ways that have been suggested both by the Government and by members of the Commission, a certain amount of correspondence would disappear.

1588. There is no other way that you can suggest?—Of course, there is a possibility of increasing the number of officers.

1589. Would you recommend that?—In some places it has been done; there is an Additional Joint Magistrate in some districts—certainly in one district at the present moment—to reduce the amount of routine work that falls upon the Collector.

1590. Is it your view that in Madras that principle should be carried further?—I think it should be carried further in one or two places; in fact, it is proposed under a scheme that is known as Mr. Meyer's scheme that it should be done.

1591. (Mr. Dutt.) Have you told us how the departments are distributed between the Governor and the two Members of the Council?—I do not think I have in detail.

1592. Does not the Governor take the Political, the Military, the Public Works, and a few other Departments?—Yes.

1593. Then what does the Senior Member take?—It is not laid down that any department shall be taken by a particular Member. The Senior Member takes now Revenue and Finance; those are the two principal ones; he has Pensions, too. The work is divided from time to time; if a new Member came in it is quite possible that the present arrangement would be altered. The allocation of the departments to the different Members is altered as fresh men come in. For instance, if a new man who came in happened to be a particularly good Revenue Officer, he would probably take over the Revenue; and perhaps, a judicial man, the Judicial from one of the other Members.

1594. And generally all questions referring to his department are disposed of by the Member in charge of that department?—They go to him, and, generally, they are disposed of by him.

1595. Are the more important questions referred to the Council?—Yes; a Member very often refers matters to other Members and they do not go before the Council, but the more important ones go before the Council.

1596. There is no fixed rule as to what is to go before the Council?—No.

1597. It depends on the discretion of the Members?—It depends on the discretion of the Members and of the Secretaries. A Secretary can lay things before the Council. For instance, if a whole Government Order has been superseded by an order of a single officer, it has to go to two Members. There are rules of that sort laid down in print. In a particular question if the Secretary thinks necessary he refers it to the Member and says, "I think it ought to go to Council," and the Member says yes or no to it.

1598. Then most of these questions are disposed of by one Member of Council, and "the order of the Government" merely means the order of one Member of Council?—Yes, the other Members see them, or rather they know what orders have been passed; they do not see them till afterwards.

1599. Is there any rule as to what matters should go up from the Board of Revenue to the Member of the Council in charge of the Revenue Department?—All things that come from the Board of Revenue go first to the Member in charge of the Revenue Department as a matter of course.

1600. But the Board have definite powers for the disposal of certain matters themselves?—Yes.

1601. And those that they cannot dispose of themselves they refer to the Member of the Council?—Yes.

1602. Are these powers laid down in any rule or code?—Not in any particular rule or Code; they come into the various laws and Standing Orders, but there is no single Code covering all the subjects.

1603. There are four members of the Board?—Yes.

1604. One of them is in charge of Forests?—Yes, he deals with Forests and Land Revenue.

1605. Then another is in charge of Surveys?—There is one member in charge of Survey and

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Settlement and Agriculture; Famine goes to him when famine occurs, and all the miscellaneous departments.

1606. Has the member in charge of forests anything to do with pasture lands and common grazing fields?—Yes.

1607. Is it a fact that in olden days every village had its common pasture lands?—I am very doubtful about it; I should think not. I should think in many parts of the country there were no pasture lands, but of course it is impossible to say. There are many places where there is still village pasture land.

1608. Have many of these pasture lands been now included within forest areas?—I cannot tell you.

1609. You would not say that that is not the case, speaking from your general knowledge?—I do not think that many village communal lands have been included in the reserve forests.

1610. Has any difficulty been felt by the villagers in pasturing their cattle because of the absence of communal village lands?—I can hardly say that.

1611. Who is the member of the Board in charge of Irrigation?—Irrigation goes to the member of the Board who has to deal with land revenue.

1612. Major irrigation works are in charge of the Public Works Department?—Yes.

1613. And what you call minor irrigation works are in charge of the Collector's Department?—Yes.

1614. Do you think that the Public Works Department have sufficient control over the major irrigation works for the varying requirements of the people?—I think it could be improved.

1615. Are there small irrigation works which you call in Madras *kudimaramat*?—You can hardly call them *kudimaramat*—they are minor irrigation works—river channels, or where a temporary dam is made half across a river and the river is diverted into the channels.

1616. Who is generally in charge of these works?—The tahsildars or the revenue officers.

1617. These would be works that go through several villages?—Sometimes.

1618. Would you give the village unions any share in the charge of those works?—No, I would not.

1619. Not even when they are entirely situated in one area?—Then I might; I think a satisfactory way to the villagers would be for a cess to be levied on every landholder in the village, and to have the work done under the tahsildar.

1620. You would not object to that being done by village unions?—I would object to its being made as a rigid necessity and having no other way of providing for it; but I think at places and at times it might be done by the village authority in small matters, and in many of them it is already done.

1621. Is there not a system of seasonal remissions in Madras?—You mean crop remissions?

1622. Yes, remissions in the case of calamities?—I do not think you can call them seasonal remissions here. You mean widespread calamities, cases of famine causing distress.

1623. In those cases has the Board power to make remissions?—I cannot answer that off-hand; I have never had to deal with that myself; I have never been in charge of land revenue in a season that has been bad.

1624. Would you have any objection to the Board exercising that power as they do in Bengal and some other provinces?—I do not think there is any objection to the Board doing it, providing that they keep Government informed of it; that is practically what the present system is.

1625. I understood you to say yesterday that under the tahsildar there are some minor charges, until you come down to the village union itself. Would you let me know what they are?—There is the deputy tahsildar and the revenue inspector.

1626. The deputy tahsildar usually has charge of a portion of a *taluk*?—Yes.

1627. What is the charge of a revenue inspector?—Also a portion of a *taluk*—a number of villages together; there are more inspectors than deputy tahsildars.

1628. Are the revenue inspectors under the deputy tahsildars?—Some.

1629. And some under the tahsildars?—Yes.

1630. Do the tahsildars always exercise judicial powers?—No. They all have magisterial powers—practically all—but they only exercise them in cases specially requiring them. The deputy tahsildar as a rule has magisterial powers.

1631. What is the pay of the deputy tahsildar?—Rupees 100 and 120.

1632. The revenue inspectors have no magisterial powers?—No.

1633. Does the deputy tahsildar generally try criminal cases?—Yes.

1634. Do you find it necessary that they should try criminal cases according to the present arrangement?—Most certainly.

1635. I am asking you this question because there is a difference between this province and Bengal. In Bengal we have generally no magistrates below the Sub-Divisional Officer, but you find it necessary here?—It is necessary at present.

1636. Do you think that that interferes with the revenue duties of the deputy tahsildar?—I do not.

1637. Do you think it helps his revenue duties?—I do.

1638. You think that the exercise of his criminal powers helps him in the discharge of his revenue duties?—Yes.

1639. In what way does it help him?—He does his revenue work more efficiently; it gives him a wider knowledge of the country and the people.

1640. He would not have that wider knowledge unless he tried such cases?—He might, but when a man goes and tries a case in a village he finds out a great deal about the people of the village that he might not hear at all as a mere revenue officer.

1641. Does it help him at all because he enjoys some prestige by the exercise of criminal powers?—I dare say it does.

1642. By whom is the village munsif appointed?—He is appointed by the Divisional Officer, that is the Sub, Head Assistant, or Deputy, Collector, under rules prescribed by Government.

1643. You said you would rather have cases tried by Benches than by single village magistrates?—Yes, if Benches could be constituted.

1644. In that case would you recommend that the cases should go to the members of a village union where there was one established?—I have not thought about it at all, but I imagine some members of the village union might very properly be upon the Bench.

1645. That experiment has been tried in other provinces?—We have not got it here; we do not make a Bench out of the members of the village union.

1646. You think it is quite possible?—Oh, yes; and some of the members of the village union might be members of the village Bench.

1647. You said that you would generally allow only one appeal?—Yes.

1648. That is to say in the case of an order passed by the deputy tahsildar you would allow an appeal to the tahsildar and no other?—In most cases the appeal would lie to the Divisional Officer.

1649. You would not allow it to go any further?—I should not as a rule allow it to go any further.

1650. Take the case of a higher official. In the case of a man in the Civil Service who was degraded by Government order, would you allow an appeal only to the Government of India and no higher?—I do not think it would be necessary to go higher.

1651. Do you think that this restriction of appeal would be at all popular in the country?—I do not think it would be unpopular if understood; I think they would be quite ready to accept it.

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1652. Do you think it would help to improve the administration?—I think so.

1653. You think there is a necessity for restricting appeals?—I think there is a great deal too much appeal now.

1654. What evil would you say is caused by it?—The evil that the same facts have to be tried over and over again by two or three different tribunals.

1655. That means only a little additional work?—I think it means a great deal.

1656. That is the only argument against second and third appeals that occurs to you?—Yes. If you can trust your officers to hear an appeal I think you do not want to go any further.

1657. Do you think there would be the same feeling of security among the people if you restrict the right of appeal?—Yes, I think so.

1658. You do not think it would be an unpopular measure if you restrict the number of appeals?—I do not.

1659. I understand you to say that generally you would like some additional devolution of powers to Local Boards in some way?—I think it is possible.

1660. And it might be beneficial?—Yes.

1661. With regard to the creation of Advisory Boards, you are against that?—As suggested here, yes.

1662. Do you not think that in certain matters these Advisory Boards would be of help to the Collector?—I have not seen them working.

1663. Of course, we have not got them here yet?—As far as I can see, I am against them.

1664. Could you not have some proper officers appointed from every district for consultation?—The whole point is that word "proper."

1665. I mean men selected by the Government and elected by the people for the purpose of consultation in such matters as those with which the people themselves are likely to be acquainted. Do you not think the Collector would get some help and information from them which would be useful to him?—I think the Collector could obtain help and information which would be useful to him without having an Advisory Board appointed.

1666. But if an Advisory Board was constituted would it not be likely that he would more frequently consult them than he does now?—I cannot offer any opinion on that; I have not seen the system at work; it is all hypothetical.

1667. In plague relief measures would not the Collector receive great help from a few members selected by the people in carrying out his measures, and also in testing the real feelings of the people?—I think he would, but I do not think that the few men who would be able to do that would necessarily be those who would be on the Board selected before the plague occurred; I think it would be much better to allow the Collector to select his men at the time; he would be much more likely to get the real feelings of the people than by consulting a Board that had been selected or appointed before the occasion arose.

1668. Then you would recommend that whenever plague breaks out the Collector should consult the people of the district?—I would let him consult if he thought he could do so with advantage.

1669. You would lay down no rule on the subject?—No.

1670. Some Collectors might consult and some not?—Just so.

1671. You would leave it entirely in their own hands?—Yes.

1672. Do you not think that the creation of Advisory Boards would make the administration more popular? If the people felt that there was some confidence reposed in them and that they were sometimes consulted, would not the administration of the Collector be more popular?—I cannot offer an opinion.

1673. Would you advise the creation of some Boards experimentally in some districts?—No. I do not think I should.

1674. Then if it is not done experimentally and you cannot offer an opinion until you see it at work, how will you ever be able to offer an opinion?—I should ask the Collectors to try the experiment themselves, without fixing any particular persons to be consulted on any particular occasions.

1675. Would you leave the District Officers to form or not to form these Boards according to their discretion?—I should think a District Officer would be very foolish to form a Board that would bind him about anything; I should say to the District Officer, "You know the men in your district; if anything arises in any particular place you will consult such persons as you think advisable at that place and at that time." I think that a Board to whom the Collector would be bound to go would be a most dangerous thing.

1676. You have put forward a recommendation for the enlargement of the powers of the Board of Revenue and of District Officers, and I understood you to say that for the purpose of such enlargement many provisions of the Civil Service Regulations might be extended?—Yes.

1677. Amongst the authorities to which greater freedom should be given do you not think that you should include village communities?—Can you give me an instance of a power that you would like to see extended to them?

1678. I would leave that to you, because you are better acquainted with Madras. I simply ask, as you are in favour of extending powers to the subordinates of the Local Government, are there not any directions in which you would similarly give enlarged powers to village bodies?—The village union is a matter which comes under the Local and Municipal Acts, and it is provided for by the Local Funds Act.

1679. (*Sir Frederic Lely.*) Is there not a class of cases which come to the Government and are disposed of by the Under Secretary?—Yes.

1680. Would there be any objection to an order transferring all those cases in a body to the Collectors or to the Heads of Departments?—I think there might be objection.

1681. A selection would have to be made?—A selection would certainly have to be made.

1682. But it is not clear why if a case can be decided by an Under Secretary, a man of 4 or 5 years' experience, it should not be decided by a man of 25 years' experience?—It first of all has to be decided whether it is in accordance with precedent by the Member who is in charge of the particular portfolio.

1683. A man who has access to the records?—Yes; things which are in accordance with precedent are passed in that way by the Assistant Secretaries; such things as passing magisterial powers for instance.

1684. Then as to examinations in languages. Do you consider that the language test is a satisfactory one?—I do not think the present High Proficiency and Honours tests are satisfactory.

1685. But the ordinary test?—The ordinary test—the standard test—is a satisfactory one, but the High Proficiency and Honours tests are not.

1686. Those are not compulsory?—No.

1687. There is no suspicion that the examiners are over lenient?—I have not heard that suspicion mooted.

1688. I understand that you do not claim that the provincial Government should be the only body in India not under control; you make no such claim as that?—No.

1689. As a matter of fact, the Madras Government, I suppose, allows its Board of Revenue a very wide field in which it does not interfere?—Yes.

1690. Is it not part of the theory of decentralization that you should allow more latitude to these

subordinate bodies?—The theory of decentralization, I suppose, is to that effect.

1691. That the Madras Government should allow more latitude to its subordinates and in its turn receive more latitude from the Government of India within certain restrictions?—Yes.

1692. You are not prepared to lay down those restrictions exactly?—No.

1693. But you think it would be possible to lay them down?—It would be a difficult business to lay them down in detail. I think the thing will have to crystallise itself. After some rules have been drawn up, it will be found that they will have to be altered and so on; I do not think you could do it all at once.

1694. Then as to the question of the interference of the Government of India when the provincial budget is sent up for their sanction. I understand you do not object to changes in particular items. For instance, suppose a budget is sent up showing a gross expenditure of 4 crores, you do not object to paper changes in the budget providing the gross expenditure as sent up is not interfered with?—They do interfere considerably.

1695. They interfere with the 4 crores; they reduce it to 3½ crores?—I do not say that the Government of India reduce it to 3½ crores, but I do think that alterations in individual grants might interfere with the work of the province.

1696. But if the gross expenditure sanctioned remains at 4 crores, and if the provincial Government has power to transfer from one head to another, there would be no difficulty and you would not object to that at all?—No.

1697. What you do object to is making changes in the gross expenditure?—No—making changes in the details when we cannot reappropriate at all.

1698. If you have the right to reappropriate you have no objection at all?—No.

1699. As to Inspectors-General, you would agree that a fifth wheel in the coach is presumably an encumbrance?—Yes, on general principles.

1700. It is not worth while to impose uniformity for its own sake?—I do not think that uniformity ought to be aimed at in such a large country as this; strict uniformity is impossible.

1701. A particular change may be theoretically for the best, but in practice it would not be for the best, is that what you would say?—It may be theoretically, and in practice, the best for one province, but not in practice the best for another province.

1702. Do you remember some years ago Mr. Buckland being sent down by the Government of Bengal to enquire into excise matters?—I remember his being in Madras; I do not know what he was here about.

1703. He was an officer well versed in provincial arrangements in Bengal and he went down and studied every other province; would you think that a good arrangement to make?—Yes; I do not think it would be necessary for him to go to every province.

1704. Would you prefer that system to having a permanent Inspector-General?—I should prefer it.

1705. You object to a provincial Government being authorized to raise loans?—I do not think I objected; I said I did not think it was necessary.

1706. Take the case of a rupee loan—it is only proposed, I believe, in the case of rupee loans. Suppose the case of an irrigation work in a certain district; do you not think that if the provincial Government had power to raise a local rupee loan it would stimulate local sentiment as well as bring out hoards in the district itself which probably would never be touched for an imperial loan?—I have not heard of such a thing happening, and I do not think so.

1707. As to excise, you mentioned that a Collector if he is a good man exercises a good deal of authority in excise matters. Is there any excise authority between the Collector and the Board of Revenue?—No, there is no one superior to the

Collector. There is an authority between the inspector who runs the details of excise work in the district and the Board of Revenue, but he is not under the Collector.

1708. Then if the Collector interferes in excise matters, is he not likely rather to clash with that person?—I do not think so.

1709. Do you not think it would be a good thing to put him under the Collector?—I do not think it is necessary to put him under the Collector.

1710. Is it not true that in Madras as a rule Collectors are very greatly overwhelmed with work?—They are heavily worked.

1711. The administrative divisions that now exist are the same as have existed for many years past?—In my knowledge there have been a great many alterations; since I came to the country there have been many alterations.

1712. In the direction of providing Collectors with greater help?—Yes.

1713. Is there not now a great deal of work thrown on the Collector immediately without any assistance?—Of course he has a great deal of work.

1714. As to the Court of Wards work the Sub-Collector has nothing to do with that?—It depends on the Collector; the Collector can employ him on anything that he wishes.

1715. In all estates under the Court of Wards they require a certain number of agents or officers? There is an agent, I suppose, appointed to manage every considerable estate?—Yes.

1716. Is he not a very low paid man?—On a considerable estate he will not be a low paid man; some of them are on pretty high pay.

1717. But usually he is low paid—he is a man without any qualifications?—It depends upon the size of the estate.

1718. I am thinking of the average estate. What I am trying to get at is this; does not the working of the Court of Wards throw on the Collector a great deal of detail work which he ought to be able to leave to the Sub-Divisional Officer?—It does throw a lot of work upon him.

1719. Then as to irrigation tanks. Is the Collector not responsible for the maintenance of most irrigation tanks?—The Public Works Department is responsible for the maintenance of some—I cannot say most, because there are petty tanks in every village, but the main irrigation works are under the Public Works Department.

1720. You mean the larger ones?—Large and small. The greater number and the greater revenue and everything of irrigation works is under the Public Works Department.

1721. But does not the Collector take charge of a great many of these small tanks and has he not a subordinate engineering staff under him?—In some districts.

1722. That is unsuitable work for the Collector surely?—It is a matter of opinion.

1723. It involves the Collector in examining and signing estimates for every little petty work?—The Collector does not always do it himself.

1724. But he is responsible for it?—Yes.

1725. And he has to sign the estimates?—I do not think the Collector personally signs them.

1726. Anyhow he is responsible for the work?—Yes.

1727. Is it not true that all the roads are practically in charge of the Collector?—The roads are in charge of the Boards, who usually employ a Local Fund Engineer.

1728. Is he an efficient man?—I do not know many who have been inefficient.

1729. Is he a man who could be trusted to make estimates and measure up the work and so on?—As a rule.

1730. Are they a reliable trustworthy set of men?—Some of them are thoroughly reliable.

1731. Is not the general effect of this direct responsibility over roads to throw on the Col-

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lector a very large addition to his work?—It is a considerable portion of the Collector's work.

1732. You have been in charge of several districts and you know the village unions no doubt?—Yes.

1733. You have been asked how it would be possible to extend their power. Have they at present any power to execute Local Fund works?—I do not think so.

1734. Suppose Rs. 500 is sanctioned for a well, the work is not given to the villagers to do?—No.

1735. An outsider is employed to do it?—A contractor, not necessarily a villager.

1736. What would you say to an arrangement like this, that if the Local Board allotted, say, Rs. 500 for making a new well, the Rs. 500 should be handed over to the village panchayat to spend the whole entirely under their control?—I think it would require supervision; I do not think it could be done safely.

1737. It could not be done on the understanding that if they mis-spent the money they would never get any more?—I am inclined to think that many village communities would never get any more.

1738. Do you not think that after a few experiments they would be able to undertake such matters? They build their own field wells?—Those are very often inspected and watched; all those that are built with loans.

1739. There are many that are built without loans?—Yes.

1740. Do you not think the experiment might be tried?—I think it might certainly be tried in certain villages. I have very little doubt that something of the kind has been tried in various places in larger villages and in unions.

1741. Do you think it would be advisable in the forest areas to hand over to villages a certain tract of land to be run as a village forest; has that ever been done to your knowledge?—Not in a forest area; I have known an arrangement under which certain produce of the grazing lands of a village was allowed to be collected by the villagers and sold to form a common fund for some village purpose.

1742. That was under close control?—It was intended to be under close control; it began in my time in one large district; I believe it was found unsatisfactory.

1743. Would you advocate an experiment of that kind?—I think the experiment might be tried. It was tried in the case I am thinking of; I do not know what the result was, but I know that it is not going on now, and I take it it was not satisfactory.

1744. (Chairman.) Have you asked the Government of India for sanction for an increase, however small, in the numbers of your police?—Just at present we are in a state of flux in connection with the Police Commission; we are going on increasing on the lines the Police Commission laid down, without consulting the Government of India, under the general sanction given by the Government of India in consequence of the Police Commission. We have not worked up to the limit.

1745. A good many cases were cited to you in which action by the Central Government was necessary on account of the intervention of the Secretary of State. I suppose your point of view would be that the powers which you ask for might be granted to you even though under special rules they might necessitate the control of the Government of India and of the Secretary of State?—I think they might safely be granted.

1746. And your view is that both these restrictions should be removed—both in respect of pensions and in respect of the increase of establishments?—Yes.

1747. How is the Secretariat of the Government of India recruited so far as you are concerned?—They occasionally write down here and ask for a particular man; sometimes they write and ask for a man.

1748. How do they get knowledge of the particular man?—That I cannot tell you. They took away my Secretary once when I was a member of the Board.

1749. Sometimes they consult you and sometimes they do not?—They sometimes ask for men. When they took my Secretary they did not consult me; they wrote to me and said, will you send up Mr. So-and-So.

1750. And of course you had no power to refuse practically?—No, and of course one would not stand in the way of a man's promotion.

1751. When the Government of India are asked for the preparation of a statement of opinion upon questions which affect Local Governments, whatever advice they may receive from their Secretariat at headquarters, do they consult the Local Governments before giving their opinion?—I think as a rule they consult the Local Governments—they do generally I think.

1752. I thought you gave us a case of a Committee which had just been sitting in which you said that no reference had been made to the Government of Madras?—That was the Stores Committee; I had no personal knowledge of it.

1753. As a matter of fact, does not the Government of India communicate with you saying "Such and such questions have been asked of us and we shall be glad to have your views upon this question"?—Yes, I think so in most cases.

1754. Practically the Local Governments do get sufficiently consulted before the Government of India reply to the Secretary of State?—I think so. Very often we are not told why we are asked, but these questions are generally referred to the Local Governments, I believe.

1755. Then when the Government of India appoint Committees to enquire into certain subjects—reformatories and things of that kind—they do as a matter of fact refer to Local Governments for information?—The Committees do.

1756. Not the Government of India?—They send and inform us that a certain Committee is going to sit and will visit the Presidency at such and such a time, and ask us to help them.

1757. Practically, in consequence of their referring different subjects—one sanitation, another education, and so on—has the whole of the municipal budget to be scattered about the various departments of the Secretariat?—No; the budget passes through the Sanitary Commissioner and he makes his recommendations; then the Local and Municipal Department deal with them within the limits of the funds of the municipality.

1758. But there are questions of education which are in the municipal budget?—Education is in the same department.

1759. Water would be the same?—The water-supply would fall under sanitation.

1760. It is practically confined to one department?—Except with regard to financial business. If the budget affects any department other than the Municipal Department, it is sent to that department so that notes may be made on it.

1761. Do you know of any Government of any country which attempts to regulate all the port dues of its various ports?—I have no knowledge of such a thing.

1762. Would it not be more probable that the necessity of attracting trade would always make the port authorities keep their dues as low as possible owing to the competition of one port with another?—You are speaking of such a port as this or Bombay, but many of these ports here are places where the whole value of the trade is less than a couple of thousand rupees. The local authorities have nothing to do with the port dues there; they are practically uniform throughout; in almost all cases they are covered by entry at a bigger port. The truth really is that they are covered by the port dues paid at the larger port.

1763. And the dues at the larger port are regulated by economic requirements?—Yes.

1764. (Mr. Meyer.) You have the Madras Act of 1873 which relates to your Civil Courts?—Yes.

1765. Does not that Act oblige you to go up to the Government of India whenever you want an additional district munsif even temporarily?—There is an Act which obliges that.

1766. Although under the general financial rules you might appoint a permanent additional munsif up to Rs. 250 a month you have to go up to the Government of India under this Act?—That Act is included in one of the lists as one that we should like to do away with in so far as it embodies that provision.

1767. Similarly as regards the Provincial Small Causes Court Act of 1887, it requires that the sanction

of the Governor-General in Council shall be obtained to the general establishment in connection with local Small Causes Court?—Yes, I could multiply them *ad libitum*.

1768. Have you included in your list the Registration Act, section 14?—I do not know whether it is in the lists that you have got so far.

(The witness withdrew.)

ADJOURNED.

The Hon.
Mr. H.
Bradley.

23 Nov., 1907.

THIRD DAY.

MADRAS, Monday, November 25th, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

Lieut.-Colonel H. THOMSON was called and examined.

1769. (*Chairman*.) You are Sanitary Commissioner of Madras?—Yes.

1770. Will you state briefly the organization of your department?—The organization of the Sanitary Commissioner's office is as follows :—

The Sanitary Commissioner : one Deputy Sanitary Commissioner and Inspector of Vaccination.

The Executive staff under my control consists of 82 Deputy Inspectors of Vaccination—77 in the districts in charge of as many ranges, and 5 employed as Assistant Superintendents in the King Institute of Preventive Medicine, Guindy.

The Sanitary staff throughout the Presidency, not directly under my control, consists of 22 District Medical and Sanitary Officers under the orders of the Surgeon-General : seven Sanitary Assistants recruited from the Assistant Surgeon grade under the orders of the Presidents, District Boards, as assistants to the District Medical and Sanitary Officers of seven districts : 178 qualified sanitary inspectors employed by municipalities : 34 qualified sanitary inspectors employed by eleven District Boards.

The duties of the Sanitary Commissioner are :—

(a) To advise Government and local bodies on matters relating to sanitation, vaccination and vital statistics.

(b) To advise the Sanitary Board on questions relating to sanitation, that is, schemes for water-supply and drainage and other sanitary works, such as, the laying out of village-sites, construction of hospitals, markets, slaughter-houses, etc.

(c) The inspection of municipalities, reports on which are submitted to Government through the Chairman of the municipal Council, and the Collector of the district concerned.

1771. Your duties are to advise the Government on matters relating to sanitary matters generally?—Yes.

1772. To advise the Sanitary Board generally?—Yes.

1773. And you inspect municipalities from time to time to see whether their sanitary condition is satisfactory?—Yes.

1774. Does the same duty of inspecting the districts under the control of the District Boards rest upon you?—No, I can inspect them, but it is usually the Deputy who inspects them.

1775. You order one of your Deputies to inspect them?—I have only one Deputy ; I order him to inspect them—not the larger ones, but the smaller ones.

1776. You are responsible for him?—I have to supervise his work.

1777. By whom were you appointed?—I was appointed by the Government of Madras.

1778. Not by the Central Government?—No.

1779. With regard to the Deputy Sanitary Commissioner what are his relations to you?—He is subordinate in every way to me.

1780. And his duties are practically to do what he is told by you?—He is Inspector of Vaccination and Deputy Sanitary Commissioner ; his duties are chiefly connected with vaccination.

1781. Are you through him in touch with the Collectors of districts?—I am in direct touch with all Collectors.

1782. Not through him, but personally?—Personally.

1783. Then with regard to the municipalities and District Boards do you, or does he, attend their meetings?—No, we do not attend the meetings of District Boards.

1784. To whom in the provincial Government do you report your proceedings ; I suppose you have a yearly report?—Yes ; I am under the Local and Municipal Department.

1785. And you correspond with the Secretary?—With the Secretary direct.

1786. Has the correspondence with the provincial Government increased very much since you have held the office, or the reverse?—I think it is much the same.

1787. Their control over you is neither less nor more than it was when you took office?—No.

1788. How long have you held your present position?—I was appointed in April 1906. I was three or four months before that acting for Colonel King.

1789. There has been no noticeable increase in correspondence?—No.

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1790. No tightening up of the control over you?—No.

1791. Have you considered at all whether there are, or are not, any powers which might be usefully delegated to you by the provincial Government which would enable you more satisfactorily to carry out your duties of supervising the sanitation of the Presidency?—No, I do not think so, except in the matter of staff; I have only one Deputy; I think there ought to be more Deputies under me.

1792. You think that another Deputy would be useful?—One or two.

1793. But, so far as regards the mere delegation of authority or influence or power, you have nothing to say?—No.

1794. You have a free hand?—I have a free hand except over these sanitary inspectors in municipalities and districts; they are not under me; they are under the control of the local bodies; I have nothing to say to their appointment, their punishment, or anything else. If they are punished, the punishment is reported to me by the local body. I have the power of suspending their certificates. I have to keep a register of these sanitary inspectors, and when a man is appointed the local bodies refer to my office as to whether there is anything against him. Any sanitary inspector whose pay is Rs. 50 and over can appeal to Government through the Sanitary Commissioner.

1795. If you find that you have to punish?—I do not punish them except by suspension of their certificates after enquiry.

1796. Is there any appeal against that power of suspension?—Yes; to Government.

1797. What pay do these sanitary inspectors get, whom you can thus suspend without further appeal?—I can suspend no one without the right of appeal to Government.

1798. Do you attend the meetings of the Sanitary Board and give them advice?—I do not attend their meetings; I give them advice.

1799. They write to you?—All proposals from District Boards and municipalities come first to me, and I forward them direct to the Secretary of the Sanitary Board, or through the Sanitary Engineer to the Board.

1800. We had it in evidence the other day that the Sanitary Board have no power of decision. Have you as Sanitary Commissioner for Madras found that the necessity of sending your communications through the Board delayed you in your work?—They have power of decision up to a certain amount. On the recommendation of the District Medical and Sanitary Officer the municipalities and District Boards can carry out a work if under Rs. 1,000; if it is over Rs. 1,000 it must come to the Sanitary Commissioner, and up to Rs. 10,000 it can be decided by the Sanitary Board; they can pass anything under that amount.

1801. After that they go up to Government?—They must go to Government.

1802. Have you any power of decision?—I have no power of decision; I advise.

1803. Do you think it would delay proceedings, or would it help the municipalities or District Boards, if you had the power of decision?—I do not think it would help; I do not think many things are delayed.

1804. On the whole, so far as Madras is concerned, the Sanitary Commissioner has all reasonable freedom and power?—I think so.

1805. Would such experience as you have got in seeing these smaller schemes coming from smaller municipalities or District Boards lead you to think that, if they had greater freedom in sanitary matters, business would be done better and more quickly?—I do not think so.

1806. Do you think that the present limit of Rs. 1,000 is sufficiently high?—That is quite sufficient, and very often it is misspent as it is.

1807. You do not think that if greater power was given, although mistakes might be made, that would gradually lead to a sense of greater responsibility?—It might do that, but there are so few to advise them; the staff that they have at their disposal to advise

them in matters of sanitation is so limited—I mean the trained staff.

1808. But supposing the staff was the same and so forth, do you think that the exercise of rather larger powers would gradually lead to an improvement in their way of looking at things?—I do not think so; I do not think there is a tendency towards improvement all through, as a rule.

1809. With regard to your relations with the Sanitary Commissioner to the Government of India. Do you correspond with him directly?—I cannot correspond with him directly; I must inform Government of any communications.

1810. Do you send a copy to the Secretary of the Local and Municipal Department?—Yes.

1811. Have you found during your substantially two years' tenure of office that there has been a tendency on the part of the Sanitary Commissioner to the Government of India to interfere more directly with your administration?—No.

1812. Do you find him a valuable officer so far as you are concerned; does he give you good advice and make valuable suggestions?—I have had no dealings with him.

1813. He does not come in contact with you one way or the other?—No.

1814. Do you think that the creation of a Sanitary Commissioner to the Government of India has in any way affected the Presidency of Madras either for good or for evil?—I cannot say that it has affected it very much. I remember one very good report that he wrote; his annual returns are very full and interesting, and they are a help to any one reading them.

1815. The experience which he puts together in his reports has suggested ideas which might not have occurred to a provincial Sanitary Commissioner?—Yes, touring about as he does, he of course collects a great deal of experience. He came down through Madras last year and saw me here, but he has no official relations with me.

1816. Did he let you know he was coming?—Yes.

1817. And you toured together?—No, I did not tour; he visited the Government here, and at the same time he saw me.

1818. Then did he tour through the province?—No, he went back to Calcutta I believe.

1819. Do you think that the same result, or the passing of ideas from province to province, might be arrived at by, say, an annual conference of the Sanitary Commissioners in the different provinces meeting at some common centre?—I think it would be a great assistance.

1820. Do you think that that should take place as a substitute for, or in addition to, the appointment of a Sanitary Commissioner to the Government of India?—If there is a Sanitary Commissioner to the Government of India he can go through the provinces and he sees things for himself, whereas if we met we could only talk about things; he could put altogether what his views are and what he has seen; he could advise, and his advice would be valuable I consider.

1821. You would like to see an annual conference of the Sanitary Commissioners of the different provinces?—Yes.

1822. With the Chair taken by the Sanitary Commissioner to the Government of India?—Yes.

1823. (*Mr. Hitchens.*) Does the Sanitary Commissioner to the Government of India ask for many returns from you?—No, I do not think I have sent him many returns.

1824. With regard to your relations to the District Boards and the municipalities, I understand you to say that the sanitary inspectors of the municipalities and District Boards are not under your direct control?—No.

1825. The only way in which you have relations with them is that they have the power of appeal to you?—They have no power of appeal to me. When I go and inspect municipalities I draw attention to any defects I see. I cannot put sanitary inspectors who have been punished back to their places. They can forward their explanation of a punishment; I

have to make a record of the punishment, and if I consider that the punishment was wrongly dealt, I need not make any record against them or suspend their certificates.

1826. If a sanitary inspector is to be taken for any district must he be taken from your register?—Yes, he must be qualified; there is a list of them that we keep in our office.

1827. And if one of them is struck off that register through a misdeed then he cannot be employed by a District Board or municipality?—No; on the appointment of a sanitary inspector, the Local Body refers the matter to my office to see if there is anything against the man; they will not appoint him unless that reference is made to me.

1828. How does a man qualify to get on that register?—He must pass through the Medical College and be qualified in hygiene and physiology with a smattering of bacteriology.

1829. Is it necessary that that register should be kept?—I think so.

1830. In order to secure efficiency in the work of the district?—Yes, that is the only control I have over them.

1831. Have you any relations with the Civil Surgeons?—You mean the District Medical and Sanitary Officers?

1832. Yes.—They are Sanitary Officers; they are not under me, but they make tours throughout the district and report to me on the different villages they visit.

1833. Do they take orders from you?—No.

1834. But if you want any inspection made by them?—I can write to them demi-officially, but I cannot order them.

1835. You have to do it through the Surgeon-General?—Yes.

1836. Is that a convenient arrangement?—Well, I have been a District Medical and Sanitary Officer myself, and I know that the duties of a Medical and Sanitary Officer are such that he has little time to give to sanitary work. He has the whole of the hospitals to look after, and usually a jail also to superintend.

1837. In fact, you can get very little out of him?—Very little; I get a report, and from the reports sent to me I extract what I think is of importance and send it to the body it is concerned with, and ask them what they intend to do upon his report.

1838. In fact, you have to rely almost entirely on yourself and your Deputy?—Yes; lately there has been a different class of officer given to the District Medical and Sanitary Officer to assist him, called a Sanitary Assistant. He is taken from the grade of Assistant Surgeons, and he is directly under the control of the President of the District Board; he is selected and appointed by the Surgeon-General. His duty is to tour in the district and report on the condition of vaccination, birth and death registration, and the improvement of rural sanitation. He reports to the President on the visits that he makes. A copy of the report with the remarks of the President is forwarded to me; upon anything that I find worthy of note I communicate again with the President and ask him what he intends to do, and upon his reply I inform the Sanitary Assistant and the District Medical and Sanitary Officer. This is quite a new thing. It is more to keep in touch with the reorganization of the Vaccination Department that is now under trial. There are seven of these officers appointed to seven different districts—only seven—it is under trial at present; but he is an Assistant to the District Medical and Sanitary Officer because his duty is to be always on the move in his district; he is never supposed to remain at headquarters.

1839. Do you find in practice with regard to schemes of sanitation that the initiative is taken by you, or is it taken by the District Board, or is it taken by the Collector of the district? Let me put it in this way: is it generally the case that a Collector writes up to you in the name of his district and says "We think that a certain scheme ought to be taken in hand here, and we shall be glad to have your opinion about it."—No, very seldom.

1840. What usually happens is that you tour round, and you point out to the Collector or to the District Board, as the case may be, a certain defect in their system and you recommend that it should be put right?—Yes, and make suggestions very often to the District Medical and Sanitary Officer; that is in the districts out in the *mufassal*, away from the big towns—in small villages.

1841. In the municipalities you yourself suggest things?—Yes.

1842. What is the procedure; to whom do you make suggestions?—In my inspection report and in a special letter to Government on any large scheme. Usually it is all contained in my inspection report, which is sent through the Chairman of the municipality and by him forwarded to the Collector, who forwards it to the Government with the remarks of each as it goes along.

1843. Then is it referred to the Sanitary Board?—If there is anything to be done upon it, it is then referred to the Sanitary Board.

1844. (*Mr. Dutt.*) You spoke of a very valuable report published by the Sanitary Commissioner to the Government of India?—It is an annual report.

1845. How many have been published up to date?—I think the first one was in 1904 or 1905; there have been two or three.

1846. The Sanitary Commissioner to the Government of India is a sort of adviser to the Government of India in sanitary matters?—Yes.

1847. Does the Government of India ever issue instructions or advice to provincial Governments based on these annual reports?—Not as yet, I think.

1848. You have told us that every district has got a District Medical and Sanitary Officer?—Yes, there are 22 of them.

1849. They are Civil Surgeons?—Yes.

1850. Besides their medical duties?—They are supposed to inspect all municipalities, unions, and principal villages; they cannot do them all, but as they inspect them they have to send a report to me on sanitary matters.

1851. They visit a good many of them every year?—Yes.

1852. Do you find that they generally inspect all the municipalities in a district every year?—The municipalities, as a rule, yes.

1853. Of course the number of villages would be too large to be visited every year?—Oh, yes.

1854. You have spoken of seven Sanitary Assistants to the District Medical and Sanitary Officers, appointed as a sort of trial by the District Boards?—They are appointed by Government.

1855. They work under the District Boards?—Under the President of the District Board.

1856. Are they not under the orders of the District Boards?—They are under the orders of the President, and that will be under the orders of the District Board, I suppose.

1857. Is their pay paid by the District Boards or by the Government when they are working as Assistants to the District Medical and Sanitary Officers?—I think they are paid by the District Board, or they would not be under the orders of the President of the District Board.

1858. They have as yet only appointed seven as a sort of trial?—That is so.

1859. Is their duty mainly confined to sanitation or to vaccination or to both?—To sanitation and vaccination and inspection.

1860. Are they supposed to inspect different municipalities and village unions?—No, they are not supposed to visit municipalities; they are under the District Board; the municipalities are not under the District Boards.

1861. They are supposed to inspect village unions?—Yes.

1862. And they have to supervise vaccination work and also vital statistics work?—Yes, they have to scrutinise the registers and verify the work.

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1863. From the list you have kindly given us, I find there are 178 sanitary inspectors under the different municipalities?—Yes.

1864. How many municipalities employ these 178 officers?—There are 60 municipalities.

1865. So that there are two or three on the average under each municipality?—Yes; in the case of Madura I think there are ten; in the others I think one or two or three.

1866. Their pay ranges up to Rs. 60?—The maximum is Rs. 70.

1867. What is the lowest?—Rupees 20.

1868. There are also 34 sanitary inspectors under the different District Boards?—Under eleven District Boards.

1869. The other District Boards have not got sanitary inspectors yet?—They have not applied for them.

1870. Can you describe to us briefly the nature of the work which the sanitary inspectors do under the District Boards?—They are usually attached to unions and taluk Boards; in the case of an epidemic or an outbreak of cholera they are employed for the sanitation of different villages. Union inspectors are stationary; taluk Board inspectors move about. If an outbreak occurs anywhere I usually refer the matter to the President of the District Board and suggest that he should employ sanitary inspectors. I write to him and ask him to inform me what steps are being taken to check it.

1871. Are they mostly attached to village unions?—No; to taluk Boards.

1872. The number of village unions in a district is very large?—No; they average about 20.

1873. Sanitary inspectors are not particularly engaged by unions?—Only eight unions employ sanitary inspectors.

1874. Each district sanitary inspector probably has a portion of the district assigned to him?—Just so.

1875. And he is supposed to inspect the unions in that portion?—He is under the orders of the President, and he can direct him wherever he pleases.

1876. But you do not know if the district is parcelled out among them?—No, they can do as they please; they are not under my orders.

1877. Besides reporting on the outbreak of epidemics, if they find a certain spot which is insanitary, is it their duty to report to the District Board?—Yes, they have to furnish diaries. The diaries go to the President of the taluk Board, who deals with them.

1878. Are they sufficiently in touch with the members of village unions and village panchayats? When they visit a village do they go to the panchayat?—That I cannot say.

1879. Are they sufficiently in touch with the members of Local Boards apart from the Presidents?—They work under the taluk Boards. I do not know if they are in touch with the members.

1880. But they take their orders from the President?—They are employed and paid by him; they are under his orders; he can dismiss or punish them in any way he pleases; they are servants of the local bodies, they are not provincial servants.

1881. Are the village unions sufficiently in touch with them so that they can frequently consult them and obtain their ideas?—No, I do not think that.

1882. They are simply under the orders of the District Boards?—That is so.

1883. (Sir Frederic Lely.) The Deputy Inspectors of Vaccination are under your orders?—They are all under me; they are provincial servants.

1884. And you have power to appoint them or punish them or remove them?—Yes.

1885. Their business is to supervise the vaccinators?—They are appointed each to a range.

1886. What pay does an ordinary vaccinator get?—His pay ranges from 40 to 70 rupees; there are three grades.

1887. I was speaking of the vaccinators?—The vaccinators are not under me.

1888. Are they not under the Deputy Inspectors of Vaccination?—Yes, but they are under the local bodies.

1889. Then the Deputy Inspectors, the supervising body, are under you, but the work of the body of vaccinators is not under your control at all?—No.

1890. I understand that the actual work of vaccination is not under your control at all?—Oh, yes, it is.

1891. Suppose a vaccinator misbehaves himself?—He would be under the orders of the President of the District Board.

1892. You have nothing to do with him?—I have nothing to do with him.

1893. Then as a matter of fact your connection with the district is very slight indeed; have you any other connection with the district besides the control of the Deputy Inspectors of Vaccination?—No.

1894. All the other sanitary employes are directly under the orders of the District Board?—Of the municipalities and District Boards.

1895. (Sir Steyning Edgerley.) Have the Sanitary Commissioners always been separate from the Surgeon-General?—Always.

1896. Quite apart from any personal questions, which system do you think is the better?—I think the present system. Sanitation is purely a special subject; it has nothing to do with medicine.

1897. Do you think it works easily?—Quite easily; there is no friction whatever so far as I know.

1898. And you think you get sufficient help?—As I said before, I have been a District Medical and Sanitary Officer, and I can well understand the position; it is only there that the help comes in.

1899. Is the King Institute under you?—Administratively only.

1900. That is for bacteriological research?—For bacteriological research and also diagnostic purposes, and also for the manufacture of vaccine paste. We supply the whole Presidency.

1901. So far as research goes the Superintendent can correspond direct with the Sanitary Commissioner to the Government of India, can he not?—Yes.

1902. Upon any particular subject?—Only in the matter of technical subjects of research.

1903. (Mr. Meyer.) There is no network of village unions throughout a district; every village does not necessarily form part of the union, but unions are merely specific large villages or groups of villages which are considered more advanced than the rest?—Yes, that is it.

1904. In a way they may perhaps be considered embryo municipalities?—Yes, they run from a population of from 1,000 to 10,000; in fact, some of them are bigger than municipalities; there are some unions with as many as 27,000.

1905. Now about these sanitary inspectors in the district; is "inspector" quite a good name; do they inspect?—Yes, in the town.

1906. But take a municipality that has three or four sanitary inspectors according to the character of the town; their work is confined to the town?—Entirely.

1907. They go round and see to the sanitation?—Yes.

1908. There is no question of their going round rural areas and inspecting there?—No, they cannot go outside.

1909. Then as regards the inspectors employed under the local authorities, of whom there are a limited number at present, are they employed in a particular union only or can they go outside and go to other villages?—Taluk Board inspectors are moveable; union inspectors ordinarily are not, but the President can move them when necessary.

1910. Then the difference is this: in the case of municipalities there is a fixed local establishment, whereas in the case of District Boards it is a peripatetic inspection?—Yes, it is moveable.

1911. Is there any obligation on the part of the municipality to take a trained man?—Yes.

1912. Formerly they could take anyone they liked ?
—Yes.

1913. How long has this new system been in vogue ?
—Since 1897.

1914. Speaking from your observation as a District Medical Officer and latterly as Sanitary Commissioner, has that led to an improvement in the sanitation of municipalities?—Certainly ; there is no doubt about that.

1915. Do you consider that there is danger on the part of men of perhaps little real knowledge, but full of zeal, trying to force what they think are correct sanitary ideas upon the people?—I think so.

1916. There is a danger which wants to be carefully guarded against?—It ought to be controlled.

1917. You think that the local Councils must be under some control?—I think so.

1918. My point is, do you think that the zeal of the expert requires to be tempered by some outside administrative experience?—These sanitary inspectors very seldom suggest anything ; they are over the scavengers and drain sweepers and so on ; that is all their duty—to see that these people do their work.

1919. Might they not issue orders which the people might resent?—They cannot ; it is the Chairman who does that ; I do not think they should be allowed to do that.

1920. They ought to be under control?—Certainly.

1921. You gave us to understand that the District Medical Officer had not much time for sanitary inspection?—Yes.

1922. He does however go out into the district, as Surgeon-General Browne told us, on an average for a quarter of the year and inspect outlying dispensaries and hospitals?—Yes, for about three months in the year.

1923. At the time of his inspection of hospitals cannot he also inspect the sanitation of the village in which the hospital is situated?—Yes, but he will not do it in three months if he does that.

1924. The District Medical Officer goes to inspect an outlying hospital or dispensary ; does he, or does he not, as a fact accompany the inspection of the hospital or dispensary by an inspection of the sanitary condition of the town or village?—He ought to, and he very often does.

1925. And in that way, if the time permits, he can do a certain amount of sanitary inspection?—Yes, but he has jail duties ; he cannot be away from his headquarters.

1926. I am speaking of the time he is away from headquarters, which, we were told, was about one-fourth of the year, during which the Assistant Surgeon at headquarters takes his place?—Yes, about three months in the year.

1927. Then about vaccination. I understood from one of your answers that you have really no control over the vaccination staff beyond the Deputy Inspectors?—No, I have nothing to do with the vaccination staff.

1928. But at the same time you have a Deputy Inspector of Vaccination?—Yes ; one Deputy Sanitary Commissioner.

1929. He goes round and inspects?—Yes.

1930. And if he finds that the vaccination work in any area is badly dealt with he would report it?—Yes.

1931. And you would mention it to Government ?
—I forward his report with remarks to Government.

1932. In that way there is a certain amount of supervision?—Yes.

1933. You, or your Deputy, would go round and make sanitary inspections periodically, chiefly in municipalities?—The inspection is chiefly confined to vaccination ranges in the districts ; my work extends over the whole Presidency.

1934. You go to a municipality and you find that the place is dirty and that in your opinion proper sanitary precautions are not observed ; what happens then?—I have to report upon all the places I inspect. I report to Government through the Chairman of the

Municipal Council, and it is laid before the Council, who comment upon my notes, and that comment is forwarded through the Collector, who also makes comments, and they are transmitted to Government.

1935. The Government have your view on the one side and the view of the Chairman on the other, and possibly the view of the Collector on one side or the other also, and pass final orders?—That is so.

1936. In these sanitary reports do you confine yourself to matters of real importance or do you go into matters of detail?—Matters of detail.

1937. All those have to go up to Government also ?
—It all goes up.

1938. Do you think it would be possible, at any rate in matters of detail, in regard to municipalities, to let the Collector be the final judge?—I really could not say.

1939. Extracts from municipal budgets relating to sanitation are forwarded to you?—Yes.

1940. Then, if you consider the sanitation unsatisfactory, do you make representations to the Local Government?—I do ; in forwarding my remarks on the budget extracts I make representations.

1941. Take the municipal budget. Does "Sanitation" come under a separate head from "Medical"?—Yes.

1942. And in the case of the District Board budgets also?—Yes.

1943. Do you frequently have occasion to comment adversely on the provision for sanitation made by municipalities and Local Boards?—On the provision made by Local Boards chiefly.

1944. But that is a matter rather for the administration report than for the budget?—Yes.

1945. Your budget is the forecast of expenditure for the coming year?—Quite so.

1946. And what you are concerned with in the budget is whether the money which the District Board says it is likely to expend is adequate or not?—Yes.

1947. Have you frequently occasion to maintain that it is inadequate?—Frequently.

1948. Of course, you have regard to the finances of the District Board?—To the amount that can be spent.

1949. Speaking generally, on the occasions on which you have taken that position, what has been the final upshot—what has the Government decided as arbiter?—As a rule, the opinion of the Collector is upheld.

1950. The Collector being President of the District Board?—Yes.

1951. That is to say the Government supports the District Board?—Yes.

1952. In the case of municipalities you say you have not so much criticism to make?—No ; but sanitary provision is often inadequate.

1953. Now we will take the other point that you raised as to the question of the insufficient expenditure of budget allotments ; how does that come before you?—In making up my report I enquire of the different districts how much has been spent, and I am informed how much has been spent in sanitation and how much has lapsed.

1954. Each District Board and municipality, besides a budget statement, submits an administration report?—Yes.

1955. Do extracts from that administration report go through you in the same way as extracts from the budget?—No, a copy of the administration report is sent to me.

1956. A copy is sent to you before the Government review it?—No, when the Government have reviewed it.

1957. Do you consider that it would be advisable that you should have the opportunity before the Government review the administration report of pointing out that you thought, for instance, that the expenditure of funds had not been properly allotted?—Yes, I think it would be advisable.

1958. Now, as regards particular works ; in every work relating to sanitation costing over Rs. 1,000, has

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a municipality or District Board to refer to you?—Yes.

1959. Do you think that that is a too rigid limit?—No, I do not think so.

1960. You said that the District Board had no really good adviser?—That is so.

1961. Has it not the District Medical and Sanitary Officer?—Yes.

1962. Might he not be a Medical Officer of large experience?—A few of them are.

1963. The District Medical Officer may become, as in your case, Sanitary-Commissioner?—Yes.

1964. Would you say therefore that to-day he is unfit to advise, being only a Medical Officer, and to-morrow he is fit to advise, being a Sanitary Commissioner?—No; I happened to have the D.P.H.; not every one has that.

1965. Then I take it it depends upon the qualification of the particular Medical Officer; some Medical Officers are quite competent to advise?—Some are.

1966. Do these things come to you first?—Yes.

1967. Can you dispose of any on your own authority?—No.

1968. Could not a District Board President write to you and ask your advice as to some little drainage scheme that he was contemplating?—Up to Rs. 1,000 he could do so.

1969. But not outside that?—No.

1970. You cannot give him any preliminary advice?—I can give him preliminary advice if he asks for it.

1971. But you cannot sanction it?—No.

1972. You can correspond as a friendly adviser?—Yes.

1973. Does that correspondence take place officially or demi-officially?—Any correspondence is official; I correspond with him as Sanitary Commissioner.

1974. That is to say, although the matter is not required to go up to you for scrutiny officially, any District Board President or Municipal Chairman could invoke your friendly advice officially?—Not only as a matter of courtesy, but he is entitled to ask my advice.

1975. And he is entitled to get an answer so far as a matter is within your power to give an answer?—Exactly.

1976. You have got a scheme, say, for Rs. 2,000; it goes up to you and you approve it; it then goes to the Sanitary Board?—Yes.

1977. Where does the Sanitary Engineer come in?—In engineering matters.

1978. But are they not rather mixed up? Take a drainage scheme; you have got both functions?—Yes.

1979. Who would come in first?—The Sanitary Engineer brings up the scheme; I could suggest a thing, but he works out the details.

1980. You could go to a municipality and suggest that they wanted a certain drainage scheme?—Yes, and the matter would be sent then to the Sanitary Engineer. The idea would be sent to him, and he would have to work it out and forward estimates and plans and all the rest of it; he would have to inspect, or send some of his subordinates to inspect, the place and say what form of work should be carried out.

1981. When he has made his estimates what happens? Does it then come to you?—It then comes to me; then I deal with it and say whether it is what I want.

1982. Do you criticise the shape of the drains for instance?—Yes.

1983. Then suppose you and the Sanitary Engineer are not in agreement?—We are supposed to consult with each other.

1984. But it may occasionally happen that you take different views?—Then it is laid before the Sanitary Board.

1985. And then through the Sanitary Board it goes to Government?—Yes.

1986. Do you consider that the machinery of the Sanitary Board is necessary; might it not be possible

for you and the Sanitary Engineer to give all the preliminary advice required?—We usually do so.

1987. But I understood you that it had to go to the Sanitary Board?—Yes, they have to pass it.

1988. My question is, is the Sanitary Board in your opinion necessary? Could you and the Sanitary Engineer not deal direct with the provincial Government and have no Sanitary Board at all?—No, I do not think so.

1989. You think the Sanitary Board is a useful check?—I think so.

1990. Does it frequently modify your proposals and those of the Sanitary Engineer?—No, very seldom.

1991. I understand that most of the drainage or water-supply schemes that come forward from municipalities are due to your inspections?—Yes.

1992. And generally I take it that the municipality says: "This is a very beautiful thing, but we have not got enough money to do it."—Yes.

1993. What happens then?—The estimate is drawn up, and the Government refer it to the municipality to see what they can do in the way of providing funds.

1994. Does not the Government frequently assist municipalities?—Very often.

1995. And if it assists, it of course claims more power of control than if the municipality were to do it entirely from its own resources; is not that so?—I do not think so.

1996. You think it would control it equally if the municipality were to finance the whole scheme?—Yes.

1997. Is plague under you as Sanitary Commissioner?—I am adviser to the Government.

1998. But is actual plague preventive work done by the District Boards and municipalities, or is there a special Government staff?—It is under the Collector.

1999. The Collector, as Executive Government Officer?—Yes.

2000. Therefore plague establishments are not directly municipal?—Yes.

2001. Do municipalities and Local Boards take any share in plague operations?—Yes, they have to provide a certain amount for the care of their own towns.

2002. To keep plague out of their town or to stamp it out when it gets in?—Both.

2003. When the municipality, say, has to pay for that, does the municipality have any control over the establishment, or is the establishment simply an outside force for which the municipality has to pay?—No, it is under the municipality.

2004. The Collector's establishment is for the rural areas?—Yes.

2005. (Chairman.) Your Sanitary Inspector has to keep a diary?—He keeps a diary.

2006. Whom does he send it to?—The Chairman of the Municipal Council.

2007. And whom does the Chairman send it to?—He keeps it himself.

2008. He does not send it on any farther?—No.

2009. The Chairman has not got to send it up to Government or to you?—No.

2010. I understand that you yourself spend a good deal of time in touring in the Presidency?—Yes.

2011. Two or three months in the year?—About seven or eight.

2012. That enables you to see the whole of the sanitary requirements of the Presidency, and it keeps you in touch with the assistants of every grade who are under you?—Yes.

2013. Therefore, you are thoroughly acquainted with the sanitary requirements of the province?—Yes.

2014. I think you said that, on the whole, you are in favour of the continuance of the Sanitary Board?—Yes.

2015. The Sanitary Board can dispose of schemes up to Rs. 10,000.—Yes.

2016. Of whom does the Sanitary Board consist?—The Surgeon-General, the Chief Engineer and the Secretary of the Local and Municipal Department.

2017. Are you acquainted with the proceedings of the Sanitary Board after that?—Yes.

2018. You are their expert adviser?—Yes.

2019. The Engineer-in-Chief subsequently sees, as head of the Public Works Department, what has been discussed at the Sanitary Board of which he is a member?—Yes.

2020. The Secretary to the Local and Municipal Department sees what has been discussed at the Sanitary Board subsequently as the Secretary of that Department?—I believe so.

2021. So that after the matter has been discussed by the Sanitary Board at which three members are present, it is subsequently discussed singly by two members of the same Board sitting in different capacities?—I do not know.

2022. But under the process with which you are familiar that is the case?—I cannot say.

2023. Let us take it that that is the case: do you not think that that might amount to a duplication of work which is unnecessary?—I think it comes to a matter of finance when it goes to Government.

2024. But it is not dealt with as a matter of finance either by the Public Works Department or the Local and Municipal Department?—The Sanitary Board have to consider whether the body that the work is for is able to finance it, and it may fall through on that ground.

2025. But would not the Chairman of the municipality or of the District Board be acquainted with the financial position of the municipality or the District Board?—Yes.

2026. Do you not think that considering all those circumstances it rather looks as if there was a duplication of work?—I think there is more safeguard.

2027. I understand that every District Board and municipality has to submit an annual sanitary report?—That is so.

2028. That you look upon as a safeguard?—Yes.

2029. Who writes the administration report?—The President of the District Board or the Chairman of the municipality, as the case may be.

2030. They send their reports to the Collector?—Yes.

2031. The Collector considers them and passes remarks?—Yes, and forwards them to Government.

2032. I am only dealing with the sanitary part of the administration report.—He has to consider the whole of it.

2033. It goes from the Collector to whom?—To Government.

2034. Not to you?—No; you are talking of the administration report, I presume?

2035. Yes.—That does not come to me.

2036. That part of it which is concerned with sanitation does not come to you at all?—No. I get a copy of it from Government; it comes back after Government have passed orders.

2037. Would it assist you to have it before it goes to Government?—I think I ought to get the part of it connected with sanitation.

2038. Would it cause any more trouble so far as you know?—I do not see how it could.

2039. (Mr. Meyer.) Are you aware of any scheme at present under consideration for having a provincial Sanitary Service?—Not Sanitary—you mean a Sanitary Engineering Service?

2040. The present staff, as you have explained, is purely a local staff?—Yes.

2041. Are you aware of any scheme in contemplation to put matters more on the analogy of the Medical Service; that is to say, to have provincial officers lent to the local municipalities?—No, I have not heard of that.

(The witness withdrew.)

Dr. A. G. BOURNE was called and examined.

2042. (Chairman.) Would you tell the Commission what posts you hold?—I am Director of Public Instruction and also Commissioner for Government Examinations, and I have special charge of the Reformatory School. I am the Inspector-General of Jails under the Reformatory Act, but there is only one such school. I am also a Member of the Legislative Council.

2043. Will you state briefly the organization of your department?—The department consists of the—
Indian Educational Service.
Provincial Educational Service
Subordinate Service.

There are also certain special appointments such as the principalship and staff of the Law College and the staffs of the Medical College and schools. These main Services, in their turn, comprise the teaching agency, the inspecting agency, and certain other officers.

2044. The Indian Educational Service is recruited principally in England?—Yes, entirely.

2045. The Provincial Educational Service is recruited entirely in India?—Yes.

2046. How is the Subordinate Service recruited?—I have the power of appointment to all subordinate posts.

2047. Not to the Provincial posts?—These I recommend to the Madras Government.

2048. Selection is made with regard to the Provincial Service on your recommendation by examination?—There is no examination.

2049. So that practically you have the power of appointment both to the Provincial and to the Subordinate Services?—Yes, subject to Government's approval in the case of the Provincial Service. The appointment lies with Government.

2050. What is, roughly speaking, the number of the Indian Educational Service?—About 23.

2051. And the provincial?—About 40.

2052. What are your relations with the provincial Government; with whom do you correspond?—I correspond with the Secretary of the Local and Municipal Department and Secretary of the Educational Department—I correspond with him in both capacities.

2053. You correspond direct?—Yes.

2054. Have you any reason to note that there has been any restriction by the provincial Government on your independent powers or discretion?—No, not as a rule.

2055. Is there any tendency to what may be called red tape?—No; occasionally something is misunderstood in the Secretariat office, but I have only to take the matter to the Member and it has always been put straight at once.

2056. Is that because you happen to be a Member of the Legislative Council?—No, I think not; it is merely because I have expressed myself badly in the first place, or my office has, and it has been misunderstood in the course of correspondence.

2057. Has there been any undue correspondence between your office and the provincial Government?—No, I do not think so.

2058. No tendency to cripple you by undue interference?—No, there is very little.

2059. You are as free as you can reasonably expect to be?—Yes, I think so.

2060. Is there any specific power of a financial nature or administrative that you would like to see delegated to you which is now held by the provincial Government?—What I most want, if I had more power delegated to me, is to be able to re-delegate it to some of my subordinates. Generally speaking, I should give the inspectors of schools very great control in their own circles. Of course it is an extremely complicated department to deal with in a word or two. The majority of the requisite powers

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could be given by the Madras Government, but I have not previously made application in respect of them.

2061. Is each member of the Indian Educational Service in charge of a circle?—No; seven of those are inspectors of schools and three are inspectresses; nine are principals or professors of Arts Colleges, and the remainder occupy various positions, some in colleges and one or two in special appointments such as the Deputy Directorship of Public Instruction.

2062. To which of these 23 gentlemen would you like to give greater freedom—the seven inspectors?—The inspectors on the one hand for their circles, and the principals of the colleges on the other for their colleges.

2063. In what way does the provincial Government unduly hamper you in your dealings with the inspectors of circles?—I did not say that the provincial Government hampered me at all; what I said was that I should prefer to give the inspectors more power.

2064. I suppose you cannot give them more power because you have not got freedom yourself?—Because of the rules.

2065. What are the rules which adversely affect your proper control over your inspectors?—For instance, the recognition of diplomas and certificates other than those specified in the educational rules. At present those cases are referred to Government; in many cases I think they might be delegated to the inspector of the circle. If it comes to me I have no personal knowledge of the case, and Government has no personal knowledge; it is the man on the spot that has personal knowledge whether the man is fitted to teach.

2066. Is there any real difficulty which would require, perhaps from the financial side, reference to the Local Government because of the requirements of the Government of India?—Not in that matter; it is purely a local rule; it is one of our educational rules.

2067. And you think that that might well be relaxed?—Quite so; it is only proposed to delegate it to me; I propose to delegate it to the man on the spot.

2068. You desire to receive that power so that you may re-delegate it?—Yes.

2069. I have here a list of suggestions for the delegation of powers which has been filed on behalf of the Madras Government. It is proposed that the power, at present exercised by the Local Government, of prescribing lists of text-books for use in schools under public management should be delegated to you?—The general control should come to me.

2070. I suppose the Government of Madras in drawing up their list of text-books act upon your advice?—Yes, we have a special Text-book Committee which deals with the whole matter.

2071. Of which you are a member?—I am President *ex officio*.

2072. Who are the other members?—There are about 12 other members; they are appointed by the Government.

2073. Who at present nominally decides what shall be the list of text-books; is it the Secretary of the Local and Municipal Department?—It is Government.

2074. Some one above you in the hierarchy?—Yes, I have no knowledge how far it goes.

2075. Have you ever had any book refused which you desired either to exclude or include?—Never.

2076. Practically the Government of Madras always accepts the advice of the Director of Public Instruction in this matter?—I do not remember any instance where there has been any difference of opinion, so that this proposed delegation amounts to nothing; it is merely getting rid of one letter a year, that is all it amounts to.

2077. Then it is proposed that you be empowered to levy fees at reduced rates in schools under public management in backward localities; is that always settled on your recommendation at the present moment?—There has been no difficulty. Whenever I have made a recommendation it has been accepted, I think.

2078. Does that in any way clash with the jurisdiction of the Sub-Divisional Officer?—The Revenue Officer you mean—the Civilian Officer?

2079. Yes, the Executive Officer?—No, not as such. Of course it is conceivable that it might clash with the wishes of the Local Board, but I am afraid that they have very few wishes as to education.

2080. Who at the present moment settles this?—The inspecting officer on the spot writes to me—probably he writes to the *taluk* Board direct, and if it is a Board school they resolve to apply to Government; the application comes through me, and I recommend it, and it is done.

2081. If you refuse to recommend it, what then?—It is not done.

2082. Does it go beyond you on appeal?—Yes, the Board addresses Government, not me. The letter passes through me.

2083. You say, "Yes, I recommend this" or "No, I do not recommend it"?—Yes.

2084. Practically in every case what occurs is that what you recommend is accepted by the Government?—Yes, I think so, practically.

2085. Have you any recollection of your decision or your recommendation being overruled?—Not in this matter.

2086. So that practically you do now decide all these cases, but you have to get the nominal assent of somebody else?—That is so.

2087. It is suggested that the power, which the Government reserve to themselves, of prescribing the list of text-books for use in aided schools and colleges should be redelegated to you?—I do not think it has ever been necessary to bring this rule into force. It is a rule merely to guard against the introduction of any objectionable book—not merely a valueless book educationally, but objectionable from a political or a moral point of view. There have been cases, but I do not think there has been a case in my time.

2088. It is also proposed that you should be empowered to forbid the employment in aided schools and colleges of teachers whose certificates have been withdrawn?—That very rarely occurs.

2089. Is there anything in the Grant-in-Aid Code which would adversely affect the delegation of powers in respect of these two wishes of yours?—No, nothing. The Government would, I believe, have accepted my proposal to delegate, only I did not make it; these are things in which I thought it would have more weight if recommended by government. It stands in the Code here that Government reserve to themselves the right to forbid, and that perhaps has a little more weight with the public than if the discretion was with the Director of Public Instruction.

2090. If these suggestions of the provincial Government were adopted, would they save you correspondence?—A little; it does not amount to much at present.

2091. All these are really not matters of much importance?—No, they are all things which might be delegated to me, and some of them I might delegate further.

2092. Such as making arrangements for the primary scholarship examinations. It is clear that the local man must do that?—Yes.

2093. In all these cases at present you have to refer your views to the provincial Government—quite uselessly, because you are really the deciding authority at the present moment?—Yes, and the Government apparently take that view in making these proposals.

2094. Now beyond these suggested powers is there anything else which would help to free you from unnecessary and over-strict control?—I have not noted anything else which I should ask to be delegated to me.

2095. Is there any general principle in connection with education in which it is desirable to give greater freedom to the Director of Public Instruction?—I have noted one or two matters, which are small matters in a way. One is the Stores Department; we want for our colleges a number of stores from England and we always want rather special things.

It is not like so many drain pipes or iron rails; the things we want are all special articles. There is a tremendous delay in getting these; it is only possible to have an annual indent, and the professor wants something to work with, and very likely he has to wait months before he gets it; and then he possibly gets the wrong thing.

2096. Are these things eventually got from the Stores Department of the India Office?—Yes.

2097. As you know, that subject is now under discussion?—The latest suggestion that I have heard was that there should be a branch of the Stores Department in Madras. That would make matters worse from our point of view, because all our special articles could not be stocked, and many of those they did stock would probably go bad before they were wanted.

2098. Apart from the matters we have been talking about, can you tell us of any other ways in which your work as Director of Public Instruction is unduly clogged or hampered by the interference of the provincial Government?—I think the answer is no.

2099. Is there any other department which unduly interferes with you?—The whole budget system I think interferes very largely with our work. Generally, the rules are too rigid. With a Department like Education we cannot foresee what our needs are as you can in other departments. That is especially the case of course as regards what money we want for grants-in-aid. If I have asked for too much I am blamed and there is a lapse, and when I ask next year I am told that, having had a lapse, I cannot want so much that year, so that we are checked from growing. I am supposing, of course, that the money would be available for growth. Then to prevent these lapses many of my subordinates, I have no doubt, spend money just at the close of the financial year without duly considering whether it is the best method of spending it, merely because they will be blamed if the money lapses and is not used.

2100. What you would prefer is that the provincial Government should give you as Head of the Department power to carry the lapses over to the following estimates?—Certainly.

2101. Would that occasion a considerable reappropriation from sub-head to sub-head—not from major head to major head, but from sub-head to sub-head?—I have power to do that at present myself.

2102. It would only be a transfer from one or two major heads of expenditure?—Yes, or if the total estimate was incorrect. To take this specific instance; for two or three years we have had various big schemes pending, and administrative sanction did not arrive for them in time; we have had the money waiting, and kept it waiting (almost necessarily) too long, as it turned out, and there has been a lapse. The first year I saw my way to spending all the money available; I was told just before the budget had to issue to cut it down by 3 lakhs.

2103. Was that the amount by which your lapses had accumulated?—No, I do not think so; there had always been lapses.

2104. You do not know why the particular 3 lakhs was fixed?—No, I merely received instructions to cut it down. I understood it was not on the ground of general economy, because we had just had grants of 6 and 8 lakhs given to us.

2105. As far as you know the automatic re-grant of lapses would not interfere with the general financial conditions of the Presidency?—As far as I know, it would not.

2106. What you would wish to do would be to carry on your lapses not generally from budget to budget, but from sub-head A or sub-head B in one budget to the corresponding sub-head in the next budget?—Preferably, as a total.

2107. Do you see my point?—Yes—preferably, I say, in the total, for education.

2108. You mean to carry it on as a general lapse, not as specific lapses?—Yes.

2109. What local authorities manage each kind of school?—There are schools managed by Government. These are very few in number in this Presidency.

2110. Are there Universities managed by the Government under your department?—There is a University here; it is not nominally managed by the Government; the Government has power reserved to it in a great many matters to regulate the University. Then there are schools managed by the District Boards.

2111. Are they primary or secondary schools?—They are mostly elementary. I am always trying to reduce the number of secondary schools managed by the Boards, because I think they should devote themselves to elementary work and we could manage the secondary schools in a better way.

2112. Have you found that the management of secondary schools by District Boards has not been successful?—It is so nominal. Our officers do what they can, but they have to correspond with the Board. The Board itself does very little.

2113. Would it be desirable to give them greater control over a school?—Do you mean a District Board or a *taluk* Board?

2114. Either.—I do not see that it would. As a rule the only person on the Board who takes any interest in the school is the President—the Civilian, the Divisional Officer. In the course of his touring he interests himself in the school, but so far as I am aware the other members very seldom take any interest in the schools. Then as to the municipalities, they manage a considerable number of the secondary schools because the secondary schools naturally lie in the larger towns.

2115. And is that management real management?—A little more so possibly, but very little.

2116. There is some greater interest shown by members of the municipalities?—In some municipalities, certainly.

2117. Is that a growing interest?—Possibly; I think it is growing slowly.

2118. Would the extension of powers to them in matters of education stimulate their interest?—I can hardly see in what way.

2119. If you give greater power to persons to deal with something or other in which they are interested, do they not generally take a correspondingly greater amount of interest in it?—I am afraid we are always somewhat doubtful, if they take an interest, what particular line the interest will take; we are so constantly hearing of teachers being brought in because they are relatives of a municipal councillor; that is the common complaint.

2120. You think therefore, so far as you can observe, that the grant of larger powers in educational matters to Local Bodies, and to that extent decentralizing the control of these educational establishments, would not be attended with happy results?—I have no evidence that it would. The last class of schools is the aided schools, which are very numerous in this Presidency.

2121. Who control the aided schools?—A variety of managers.

2122. Appointed by whom?—They appoint themselves. The Missions are very numerous in this Presidency and they maintain a very large number of schools, and if the school is fit, we recognize them and aid them.

2123. And they take a great interest in their schools?—Yes. Then there are also certain cases of native managed schools started by native agencies which we also recognize and aid.

2124. Do you find that there is a great deal of correspondence between your department and the various heads of municipalities and District Boards who control these schools?—A good deal of correspondence passes through me. They do not correspond with me directly, but all their letters to Government pass through the Director.

2125. What would the head of a municipality write to Government about on educational matters?—They have to write with regard to everything; if they want to alter the pay of a teacher, or to have an additional teacher, or to have an additional class, or to purchase a book.

2126. All that is outside your province?—Yes, I have no control there.

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2127. You do not make an educational budget for your Presidency?—Not for municipal expenditure; my budget only deals with the provincial expenditure.
2128. Then they write through you to Government?—Yes.
2129. Does that cause any increase of work in your department?—It is a very large portion of my work.
2130. Do you make any comments upon it?—Yes, always.
2131. You say this is necessary or this is not necessary?—Yes.
2132. And nobody else could say that?—My inspector could have said it just as well—a good inspector who knows the school. When a letter comes to me very often I write back to the inspector and ask him for the local facts, unless I have been to the place recently myself.
2133. Then in the delegation of powers to your inspectors, might it not be possible to add the power of corresponding on this sort of matters direct with the Government?—Then you might call them Government schools; that is what I think would be the best thing for the school; then you eliminate altogether the local management; the inspector goes to the school and sees what he wants, and writes to Government about it, with the result that the municipality is nowhere in the scheme.
2134. But what I understand is that the municipality wants to increase the cost of the school in this or that direction by Rs. 100 or Rs. 200, say: the inspector says "This is necessary and I will forward it to the Director of Public Instruction with my recommendation", and the Director of Public Instruction then forwards it to the Secretary of the Local and Municipal Department. If so, are you only a post office in this matter? Might not the inspector upon the requirement of the municipality forward it direct?—I am a criticising post office; I almost always criticise these proposals.
2135. You criticise the remarks of your inspector?—Very often. You have inserted the inspector; I did not say the inspector came into the chain under the present system; the present system is for the municipality to write to Government through me.
2136. Then you send it back to your inspector?—I send it back to the inspector if I want information from him in order to criticise the municipality's proposal.
2137. How would you be able to criticise the proposals without sending it back?—I may have seen the school recently myself, or know its reputation otherwise.
2138. Is there any method which you can suggest to us of shortening the correspondence which follows on the requirements of the municipality being granted by the Government?—We are talking of secondary schools?
2139. Of any school which comes under the control of the municipality.—I cannot deal with the two things together very well. With regard to the secondary schools there is a good deal of correspondence for each school; with regard to the elementary schools there is a smaller amount of correspondence, dealing with an enormous number of schools, not dealing with individual schools. With regard to secondary schools, I think that if they were under our direct management the whole thing would be much simpler.
2140. Would that mean the elimination of the municipality?—Yes.
2141. Would that be a desirable thing?—Well, as I have said, their management is so nominal.
2142. Would it not be possible to give to the municipality the real management?—I do not think it would be for the benefit of the schools, at present at any rate.
2143. You do not think it would be better to let there be a certain falling off in education if it would lead to a real stimulating of the municipality in educational matters?—Of course if the object is to teach the municipality to be a municipality, that would be one way of doing it.
2144. You think there might be a conflict between the Government and the local municipality?—Very

- likely; in fact, we are constantly watching these municipal schools; if not, they would deteriorate more rapidly than they do.
2145. In short you cannot suggest any method of lessening the correspondence which takes place between your department and the authorities subordinate to it?—Not under the present system.
2146. But without the present system?—I have said, we might take them over and manage them completely without this formality of nominal municipal management.
2147. That is the only way?—That is the only radical cure, or to give up control and let the municipality, as you suggested, take the management, and even let education suffer in the case of a bad municipality.
2148. You must either let the municipality take the school over altogether, or the Education Department take the school over altogether, before you can reduce the amount of going backwards and forwards between the provincial Government and the municipality?—You must get rid of dual management and simplify the matter one way or the other.
2149. What are your official relations with the Director-General of Education?—I have practically no official relations, excepting when he writes to me with regard to furnishing statistics or information; he does not now write to me with regard to any other matters.
2150. He only asks for information?—That is all.
2151. He does not interfere in any way with your powers or jurisdiction?—Not directly to me.
2152. Do you find that he has been of service to you?—It is so difficult for me to say what he does or what is his influence.
2153. You do not know the extent of his influence with the Government of India?—No.
2154. At all events since his appointment by the Government of India has there been any improvement in the suggestions which come to you?—I am afraid I cannot say, because we were appointed about the same time.
2155. There is no record in your department?—It is a matter which would hardly come on record.
2156. Have you had any useful suggestions from him?—I have this impression, that it is so far good, having a Director-General, an educational expert, on the spot, that with the present financial arrangements between this Government and the Government of India we have more chance of getting an educational scheme approved or of funds being allotted for an educational scheme, than if there were no such expert. That is with the present financial system; but generally I think that the educational advice comes in at the wrong moment. The expert educational advice should be before the scheme goes to Government, which has a wider experience and regards the thing from the point of view of general administration—all the expert advice should come before that stage in my opinion.
2157. Will you give me a concrete example?—Suppose my department has a scheme: we have settled it as the best thing for this Presidency; we go to Government; they take a wider view than we do—I mean not merely an educational view, but they see the thing from a financial and political and general administrative point of view; they settle that it is a good scheme; it goes up to the Government of India under some rule, because it exceeds a certain amount; the thing is then re-opened—I imagine from an educational point of view. Of course, education is one of those matters in which no two people hold the same opinion, and probably it is no use searching after an ideal; it is much better to do the best we can, rather than be always seeking for the best; so that, as I say, the second expert advice comes in rather late.
2158. In your judgment then, when you have submitted your scheme to the Government of Madras and it has been approved, do you think it is at that point that the Director-General should come in?—There is no doubt with a special scheme it is as well to discuss it with a number of people, and if I discussed it with another Director or with another expert

it would no doubt benefit the scheme, and it might modify my views.

2159. That would rather point to your desiring something like an annual conference of Directors?—Yes, possibly.

2160. That you think would probably save a lot of time and correspondence?—I think it would; annual conferences would possibly be too frequent.

2161. Biennial or something of that sort?—Yes.

2162. You think you would then be able to thresh out your proposals from the educational point of view?—Yes.

2163. With the Director-General there, or would there be no need for the Director-General?—That depends upon what his subsequent position is going to be.

2164. Upon what is to be his influence with the Government of India?—Yes.

2165. Have you any reason to suppose that at present he does not hold a sufficiently important position with the Government of India?—I cannot say.

2166. You have no reason to have any views one way or the other?—No.

2167. But what you would like would be a conference of Directors, you having the opportunity there of threshing out your ideas, and then the matter going up to the Government of India from the larger outlook?—Yes. That is not what I should like necessarily—that they should go to the Government of India; I say they might just as well stop at the Government of Madras.

2168. Then what about finance?—You were asking what I should like from the educational point of view. As to finance, we try to get what money we can.

2169. Suppose you got all you wanted from the educational point of view, who is going to finance your scheme—the provincial Government?—Yes. If a scheme costs under Rs. 25,000, it is sanctioned here; if it costs over that, it goes to the Government of India.

2170. Suppose it was more than Rs. 25,000 and it went to the Government of India, do you think then that the Director-General brings no useful influence to bear on that scheme?—We had a scheme the other day about the training of teachers, which would cost over Rs. 25,000. We had been discussing it for some time. It was a most urgent matter in my opinion. "It was merely intended to be" (I think these are the words the Government used) "a modest instalment of reform"; but so much objection was taken to its being submitted piecemeal, and so much time was taken up in the further discussion, that it was two years before we got it sanctioned, and then it was sanctioned just as it was sent up, with no alteration in it. I do not know that the Director-General came in there at all, but those are the facts.

2171. You think there was some delay on the part of the Government of India in regard to this particular scheme?—There was.

2172. Had the provincial Government had a freer hand in settling the finance of it, you might have got your scheme sooner?—If I had put the scheme at Rs. 2,000 less than I did, it would have been finally approved by them; now it has come into force, but after all that delay had occurred.

2173. Then with regard to these local budgets, they all come through you?—Yes.

2174. And they go on from you to where?—To Government.

2175. What Department of Government?—I send them all to the Secretary of the Local and Municipal Department.

2176. What happens to them after that you do not know?—No; they are dealt with by Government in the Secretariat.

2177. (Mr. Meyer.) You say that these references to the Government of India are necessary now from the financial point of view. Are you aware that the Government of India in their turn have to make references to the Secretary of State on similar grounds?—Yes.

2178. I gather that you would be in favour of abolishing these references from the Madras Government to the Government of India?—Yes, if we knew how much money we had to spend on education, and were left free powers as to whatever money was given to us.

2179. You might like to double the number of your inspectors of schools for instance?—Yes.

2180. You would give the Government of Madras a free hand over that?—Yes.

2181. Then what about the Secretary of State? Would you ask him to abandon his powers of control?—You mean as to doubling the number of inspectors?

2182. I will give you a concrete instance. Until the other day (the powers have been somewhat widened now) the Government of India could not make a new permanent appointment in excess of Rs. 250 a month without the sanction of the Secretary of State; that power, so far as the Government of India is concerned, has now been raised to Rs. 500. What is the salary of an inspector of schools?—Rs. 500 to Rs. 1,000.

2183. Therefore, even now, under the financial rules, the Secretary of State's sanction would be required; would you abrogate that?—Yes.

2184. You admit that the Government of India must have the same power as the provincial Government? You would not have the provincial Government with larger powers than the Government of India possesses I presume?—No, but in a matter of that sort the provincial Government has a reputation with the public, and the Government of India has a reputation, and the Secretary of State has a reputation, for doing their work properly. There is no reason to suppose that one body will do it better than another. The provincial Government is in touch with the local conditions, and knows how many inspectors of schools are wanted; and they should have the power of settling the number.

2185. May I take the converse case; of course it is purely hypothetical. Suppose the Local Government desired to abolish the Director of Public Instruction; would you say that they should be allowed to do so?—Yes; it is a matter of their controlling the province. I take my own educational point of view; if they say that a Director is unnecessary for Madras, I do not see how it affects the other parts of India.

2186. Suppose they chose to abolish the Madras University?—That is different; that is on a legal footing.

2187. Never mind; it is under a Madras Act; could they not repeal that Act?—I think it is an Indian Act.

2188. However, would you give the Government power to legislate and to abolish the Madras University if they wanted to do it; of course, it is an absolutely hypothetical question?—I do not know of any one who has the power to abolish the University.

2189. The Legislature has power; the University is created by the Legislature, and the Legislature can abolish it. I ask you would you allow the local Legislature to abolish the Madras University?—There are five or six Universities in the country, and perhaps it is better that they should be dealt with from a larger standpoint than that of the provincial Government.

2190. Are there not 8 or 9 Directors of Public Instruction in the country?—Yes.

2191. Then what is the difference? You say that one Government might abolish its Director of Public Instruction without reference to other Governments; but you say that one Government should not abolish its own University without reference to the other four or five?—Because if one Government chooses to have, or not to have, a particular officer in charge of education—a senior inspector—that affects its own province only; in the case of Universities, the country as a whole has to be provided with a certain number of centres of University education, and you cannot deal with one without affecting all the others.

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2192. You say that the Local Government should have an absolutely free hand in matters of educational policy; am I correct in taking that as your answer?—That is my general standpoint.

2193. Is not the logical implication that, if the Local Government thought it need not spend money upon education at all, it should be allowed not to spend any money at all?—I think that a Government should have that power; the Government of England has that power, and any other Government.

2194. The Government of the United Kingdom is a Supreme Government; is the Government of Madras a Supreme Government?—I suppose not.

2195. It is under the Government of India?—I suppose so.

2196. And the Government of India in turn is under the Home Government?—Yes.

2197. Do you desire therefore to give to this subordinate Government the same powers as the Government of the United Kingdom possesses?—I did not go to that extreme; you have put the very extreme view into my mouth.

2198. I want to know exactly how far you would go. Do you or not wish to give the Local Government absolute power in respect of educational matters?—I cannot use the word "absolute" myself, because you follow that up by asking me whether I would give them power to abolish the Director of Public Instruction, which is an extreme to which one would hardly have supposed that I intended to go.

2199. Then I may take it that you do not think that in a matter like education it is necessary that there should be some co-ordination between the different provinces and some control by a central authority?—I think some control is necessary, but I thought it was a question of how much. I complain of interference with details, such as the system under which we train our teachers.

2200. Now you have modified your position considerably; you admit that there necessarily must be some control, and it is merely a question of how much the control should be?—Yes. You put the word "absolutely" into my mouth—I never used it.

2201. I only want to get it clear: you repudiate "absolute," and you admit that there should be some control?—Less control than there is at present.

2202. Can you give us a general statement of the matters in which you think there should be control by the Central Government, and the matters in which you think the Local Government should have a free hand, where at present it has not such a free hand?—It is very difficult to go into details on the spur of the moment, but I can give you some examples. Certainly, with all our provincial appointments I think the Local Government might well settle how many officers there were to be in the Provincial Educational Service—how many assistant inspectors and so on. Further, if the Local Government considered that another professor was needed at the Presidency College I should have thought that it ought to have the power to appoint one or two or more. When I say power to appoint, of course the appointment is made by the Home Government; we can only ask for a man to be sent out.

2203. That is to say in the case of the Indian Educational Service two things happen; in the first place the Secretary of State has to approve the new post, and in the second place he has to select the officer. You desire to limit the functions of the Secretary of State to the selection of the officer. If the Government of Madras say they want two more professors in the Presidency College and that they ought to get so much and so much, the Secretary of State is simply to act as an agent of the provincial Government in obtaining the additional professors?—My view is that if the Local Government thinks fit to spend its money in that way instead of any other way they should be allowed to do so.

2204. You desire to abrogate the control of the Secretary of State in Council to that extent?—Yes, I think it comes to that, with regard to a matter of that sort.

2205. Are you aware that under the Government of India Act, 1858, the control of the revenues and expenditure of India is by statute vested in the Secretary of State in Council?—Yes.

2206. Would you be prepared to go to Parliament to alter that statute?—But what does "control" mean—what detail does "control" cover?

2207. Would you be prepared to urge that the control of the Secretary of State should be more general and far less detailed than it now is?—Yes.

2208. There has been a great deal of educational reform in India in the last half century, has there not?—Yes.

2209. Did those reforms initiate as a rule with the Local Governments or with the Government of India?—I cannot carry in mind the reforms of the last half century.

2210. Take the year 1901; did you attend the Educational Conference at Simla?—No.

2211. Anyhow, I may take it that there have been very considerable educational reforms in the last few years?—Yes.

2212. And that they have emanated from the Government of India?—I thought that the particular reforms to which you are referring were recommended by the local officials at the Simla Conference.

2213. That Conference was initiated by Lord Curzon?—Yes.

2214. Therefore, may we not say that, so far as the Conference did good work, it was due to the Viceroy?—Yes, I suppose you may say so.

2215. Was there not an important Resolution of 1904 issued by the Home Department of the Government of India about Indian educational policy?—Yes; that I understood to be the general review of the Public Instruction reports of the different provinces.

2216. Is the Government of India, overlooking as it does the general educational work of all the provinces, not in a better position to suggest advice than any one province could be, dealing merely with its own provincial affairs?—Well, yes, and no. The Government of India is an impersonal body: I should have thought, with the small number of men forming the Government of India, it very much depended on the individuality of the person who took charge of education. Where you are dealing more directly with the officers on the spot, they would be more in touch with changes of local conditions.

2217. The Local Government would be more in touch?—The Local Government and the local officers; they would get more quickly advised as to what was wanted.

2218. You mean that there would be a tendency on the part of the Government of India for doctrinaire theories to prevail, and undue centralization and the levelling up or down of particular provinces?—Yes. I should have thought the more the policy lies with the Government of India, the more it depends on the personality of the man in charge of that portfolio.

2219. And would you say that is not so in provinces; it does not vary here with the personality of the Member of the Council in charge of education?—It is so, but to a less extent probably, because he is nearer to all the influences—the public opinion, such as there is—that would be brought to bear upon any measure.

2220. Does not the existence of the Director-General who travels round the provinces and gets into contact with the local bodies and the local officers, correct any tendency of that sort which might exist at Simla or Calcutta; would he not come back and inform the Government of India as to what he had learnt locally?—That is pretty much what I said at the beginning; that we felt that as long as there was such a man there we were more likely to get a scheme sanctioned than if he were not there.

2221. Then you said that his advice came in too late—that it came in after the matter had gone up to the Government of India. Is there anything to prevent the Local Government consulting the Director-General before the scheme is sent up to the Government of India?—I can hardly say that; it is outside my province.

2222. You do not know?—I do not know that there is any rule; it is outside my province; I do not know what the Local Government may, or may not, do in the matter.

2223. I gather that if he is to be consulted you would rather that he should be consulted by the Local Government before they send up their scheme?—I would sooner consult him myself beforehand, as I said before, but not if he is then the officer who, if he differs with me, has the last word with the Government of India.

2224. Let us say you have some scheme of educational reform in hand, and you have reason to believe that it has been tried in northern India; would it be of advantage that you should write to the Director-General and say "Will you tell me what the result of this thing was in northern India"?—I think I should get more reliable information by writing to the Director in northern India.

2225. The Director of Public Instruction in the Punjab would not know whether the scheme you were referring to might suit Madras?—I am not sure about that.

2226. Now as to lapses. You spoke of your budget allotments being unduly restricted by reason of the rules as to lapses. Under what budget head does your educational expenditure appear; does it all come under the budget head "Education" or does some appear under "Public Works"?—Some appears under "Public Works" but I have nothing to do with the money under Public Works.

2227. The money that comes under "Public Works" is for the building and repair of schools?—Yes.

2228. You are speaking therefore simply of the money that comes under "Education"?—Yes, that is the only budget I prepare.

2229. That money may be roughly described as consisting of the salaries of the directing and inspecting staff, the actual cost of Government schools, and money that you pay out in grants-in-aid?—Yes.

2230. Are there not considerable lapses every year?—There have been lapses, but they are decreasing, I think, very much.

2231. Is it not almost inevitable that at the beginning of the year you should take perhaps too sanguine an estimate of what you would be able to spend during the year?—So it proves, because we have to wait so long for administrative sanction to schemes that are pending.

2232. Suppose your budget estimate was 20 lakhs and you spent 17; you would like to have 23 lakhs given you in the next budget?—What I meant was that the budget should not be looked upon as giving so much, but merely regarded as what I estimate the expenditure as likely to be. If the controlling authority says "You are not to spend so much," I have nothing to say; I am then limited; but they do not do that; it is regarded as so much money given, which I may spend if I can get only sanction to spend it.

2233. It is an estimate of probabilities?—That is what I say it ought to be; I think it is a little more than that in practice.

2234. It is the financial rule that any entry in the budget does not dispense with administrative sanction if administrative sanction is necessary; therefore the budget is an estimate of what you are likely to spend in a year?—Yes.

2235. If you say that you are likely to spend 20 lakhs and the provincial authorities, from experience, think that you are only likely to spend 17 lakhs, what is the harm in reducing the amount?—Towards the end of the year, if I find that I am right and they are wrong, I should have difficulty in getting the extra money.

2236. Have there been cases in which you have found that you were right and they were wrong?—Last year we exceeded our budget; this year we want two lakhs of rupees.

2237. Is there anything to prevent you, as you know the estimates are likely to be increased, asking them to give you an excess allotment?—There is nothing to prevent it, but it is very nervous work trying to do that so late in the year.

2238. Then you think it is safer to over-estimate than under-estimate, to put it briefly; you would rather have a large amount put in your budget with a possibility of a considerable lapse?—Personally I have tried to estimate as accurately as possible, and I have managed it much more accurately than it has been

done in the past, I think, except for certain big schemes for which administrative sanction was withheld unexpectedly.

2239. These accidents will happen?—Yes.

2240. It was suggested in one of your answers to the Chairman that any amount that lapsed might be regrant in the following year; would that always be possible; might not the Government have a famine or some calamity upon it which would prevent the re-grant?—Yes.

2241. In that case you would be prepared to waive your grant?—If I am told that I am to cut down my expenditure I look round and see the items which I can cut down; that is different from budgeting.

2242. Your education allotment has been largely increased by the Government of India in late years?—Very largely.

2243. They have made additional grants for education?—Yes.

2244. Would they have been likely to have made such grants if education had not been under their control in any way?—I cannot say; it depends on how much they were interested in education.

2245. You think they might have done it all the same if they had had no voice in the management?—One would have thought so, if they were interested in the matter.

2246. Now with regard to Government colleges. You have a certain number of colleges which are not Government institutions in this Presidency?—Yes, a large number.

2247. How does the Government assist them?—By grants-in-aid.

2248. Has there been any complaint as to the illiberality of the grants-in-aid?—Yes—they are always asking for more.

2249. Was it not a recommendation of the 1882 Commission on Education that Government should gradually withdraw from higher education and leave that to private enterprise and aided bodies?—I do not know that it was exactly put in that way. You have got to define "higher education" in the first place.

2250. Take collegiate education?—I do not think there was much of that; I would rather not put an answer on record; one would have to refer to the document and study it.

2251. Does Government keep up many secondary schools itself outside the municipalities of which you were speaking?—We have only five or six Government secondary schools throughout the province. I mean by secondary schools what are called upper secondary or high schools; we have a few more lower secondary schools in connection with training schools.

2252. Does Government keep up any special girls' schools?—Yes, the largest number of Government schools which we have are girls' schools.

2253. I want to make it clear how far Government manages schools directly. You say there are a few boys' high schools and a number of girls' schools?—Yes; and there are a few schools for Muhammadans and a considerable number of schools for hill tribes.

2254. Those are managed by the Local Boards?—And by missionaries.

2255. But the Local Boards do not manage girls' schools?—Hitherto they have not.

2256. Take the schools which are under the control, financially, of the municipality; would they ordinarily be municipal schools completely staffed and run by the municipality, or would they be aided schools—private schools, helped by the municipality with grants-in-aid and so on?—There are both sorts.

2257. But which predominate in number and in importance?—The aided schools.

2258. Do the municipalities have to aid the schools entirely or does the Government help at all?—Under the new Code, if it is a secondary school the aid comes entirely from provincial funds direct; if it is an elementary school, the aid comes from, or through, municipal funds; that is to say, it is either municipal money or it is provincial money which is paid through the municipality.

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2259. Never mind how it is paid; is it provincial money in the long run?—Yes, a great deal of it.

2260. Therefore, the Government does aid some schools in municipal areas?—Yes.

2261. Is that a recent tendency?—No, I think it has been going on for some time.

2262. Let me put it generally. Of late years has the tendency been for the municipalities to take more or less of educational expenditure off the shoulders of the Government?—It has not altered much in my period of administration. I am hardly prepared to answer as to the past history of the matter.

2263. But the bulk of the expenditure in the municipalities is provincial and not municipal?—In the municipalities the bulk is municipal; not, of course, in District Boards.

2264. How is the municipality assisted in controlling or aiding its schools? You have got inspectors of schools. They cover several districts?—Yes.

2265. Who is the principal officer within a district?—The assistant inspector. An assistant inspector has usually two districts; there are twelve for twenty-two districts.

2266. Who is the local Educational Officer to whom the municipality would ordinarily look when it became a question of establishing a fresh school or abolishing a school?—Theoretically that depends upon the class of the school; if it was a high school the inspector would be consulted; if it was a primary school the assistant inspector—not necessarily; it might be even a sub-assistant inspector.

2267. Has he to be consulted?—No, he has not; there is no rule by which he is consulted. Of course, a great many of our officers are on the Councils and on the District Boards, and they bring forward their proposals at the Board meetings.

2268. Can a municipality having a municipal primary school abolish that primary school without reference to your department?—Not if it is a municipal school.

2269. Who would do that?—The Government.

2270. It cannot do anything with the school without Government sanction?—No, it cannot.

2271. With regard to aid, can it withdraw its aid to a school or extend its aid to a school on its own authority?—Yes, by rule.

2272. Subject to the rules laid down in the Grant-in-aid Code?—What I meant was rather the other way—that according to the rule it can, but in practice it would never do so.

2273. It would never withdraw a school from its aided list without reference to Government?—Unless the proposal came originally from our department.

2274. All proposals come from your department?—I think so.

2275. If the assistant inspector went to a school and thought the school was in a disgraceful condition, could he not put the matter before the Council?—He could. This does not come to me officially; it is not part of the official routine that the inspectors should advise the Councillors or that they should settle the aid, but I believe that in practice they do.

2276. Is it the fact that, where the municipality pays for the upkeep of schools, it is controlled in every way by the Educational Department?—It is advised at one end and controlled at the other; it is advised to begin with, and controlled to finish up with.

2277. It is advised locally, and controlled at the top?—Yes.

2278. Does that control chiefly come through the budget proposals or through specific proposals?—In the first place, at the beginning of the year the municipality has to submit its budget through you—has it not?—Yes.

2279. And if the municipality wanted largely to alter their educational methods, that would be on the budget, and you would advise in that case?—Yes.

2280. But outside the budget, suppose they wanted to make some minor alteration, would it still have to come up to Government through you?—Yes.

2281. Do you sometimes differ with the municipality as to what is a fair amount of provision to be made for education?—I do not think we often differ in the case of municipalities; the whole extent of municipal operations is so small that we do not pay so much attention to those matters as in the case of District Boards.

2282. When you say the extent of municipal operations, what do you mean by that?—I mean the total amount dealt with, the number of schools dealt with, and so on. The municipal budget for education is small as compared with the District Board budget; and as a matter of fact we rather tend to push them on I expect.

2283. Take the Madras Municipality; does that maintain schools?—Yes, it maintains one school.

2284. Does it not aid education?—No, very little; the Madras Municipality is on an absolutely different footing from all other municipalities. The Act is different.

2285. Does the Madras Municipality undertake educational functions as *mufassal* municipalities do; is it entirely responsible for the administration of education in the town?—No, the Act says it must provide for the education of the poor—that is all.

2286. But is not everybody "poor" when it comes to payment for education?—That is so; there is no definition of "poor."

2287. In practice, is the Education of Madras City financed by the Government or by the Municipality, speaking broadly?—I mean apart from the colleges. Take the primary schools first; who finances the primary schools generally; is it the Government or the Madras Municipality?—I should hardly like the figures to go on record, but I think the Municipality gives about Rs. 14,000 a year as their allotment and we gave them about Rs. 22,000 as contribution last year; all the rest of the money comes from private sources, Missions and so on; I am not quite sure about the exact figures.

2288. We may take it that the bulk of the expenditure is Government expenditure?—Yes.

2289. And, in so far as the Madras Municipality spends it, is it under the same control as the district municipalities, speaking generally?—The question has never occurred to me; I have never had anything passing through me from the Madras Corporation except their budget.

2290. Then I may take it that the Madras Municipality has a freer hand, otherwise you would have had the matter before you?—Quite so.

2291. Now with regard to the District Boards. You say your main interest is in District and *taluk* Boards. The *taluk* Boards run the primary schools?—Yes.

2292. Are the bulk of the schools under them board schools or are they aided schools?—The bulk are aided schools.

2293. However, you are doubtful as to the expediency of applying the same principle to female education as you propose for boys' schools?—Under our new Grant-in-aid Code, we have given them the nominal power of giving grants to girls' schools as well as to boys' schools; we have given up an old distinction which we used to have, and given them that power. That is how this case happened to come up where they gave grants to the boys' schools and not to the girls' schools.

2294. You said you would give them larger powers with regard to boys' schools and do away with certain restrictions. Would you do the same with regard to girls' schools?—I said I should like to, hoping that it would work, but I should have my doubts as to whether it would work or not.

2295. Taking this list which the Chairman discussed with you, all these educational rules and the Grant-in-aid Code and so forth, are those the rules and the Code of the Madras Government, or of the Government of India?—These are all Madras Government rules.

2296. Then is there anything to prevent the Madras Government giving you these powers to-morrow?—Nothing with regard to most of them, if not all, I think.

2297. Then they might have given you the powers two years ago, for that matter, or at any time?—Yes.

2298. They are not in any way fettered by law or by executive regulations of the Government of India in regard to these matters?—Speaking generally, not; I would not answer for all of them.

2299. Take the regulations for European schools; is that a matter that the Government of India would be likely to control, or is it entirely a Madras Code?—No; that is the one Code which is an Indian Code.

2300. There is a centralized Code for India?—Yes. Our power under that Code is very small indeed.

2301. Is there one uniform Code sanctioned by the Government of India for the whole country, or do they sanction separate Codes for each province?—One Code was issued for all the provinces and the Local Governments were asked to modify certain details; but generally speaking they were not empowered to modify the articles of the Code. What was actually done in this Presidency was to add footnotes explaining how the articles should be read in the Madras Presidency.

2302. The Code was sent as a model Code and re-issued as a Madras Code?—Yes, with very slight modifications.

2303. The general principles were fixed for the Local Government, but they might make modifications and re-issue it as a Madras Code?—Yes.

2304. Consequently you could not alter it in any material respect without reference to the Government of India, is that what you mean?—Yes.

2305. I understand you to say that the rules about text-books for use in aided schools and colleges were merely in order to forbid the use of objectionable text-books. Are there not two things there?—One is under Rules 85 and 91 of the Educational Rules; the other under article 12 of the Grant-in-Aid Code; then we have rules for the Text-book Committee.

2306. Generally does the Government prescribe a large list of text-books among which the aided schools may choose, or does it merely say "You can use what you like provided you do not take anything that is in our *index expurgatorius*"?—It makes a large list.

2307. And they have freedom within that list?—Yes.

2308. But they may not go outside the list even though the book is not kept?—Quite so. The other list I referred to is in force too, but there has never been an example; the one rule was intended to allow them to build up an *index expurgatorius* if necessary, but there has been no case so far as I know.

2309. It is naturally not necessary, when the other list exists; it is a power proposed to be given to the Director of Public Instruction; would you apply it to an institution like the Christian College in Madras?—It refers to schools.

2310. It is "schools and colleges" according to the wording in some of these items?—The list refers to schools; the power to forbid refers to schools, colleges and all institutions.

2311. The list refers to schools; the college only is subject to the *index expurgatorius*?—Yes.

2312. Has there not always been a certain amount of—shall I say—healthy competition and jealousy between the Presidency College and the Christian College?—Yes.

2313. They look upon each other as rival institutions?—I do not know that the Presidency College picks out the Christian College as its rival.

2314. Is there a tendency to convert aided schools into Board schools or *vice versa*?—Within the last year or two we have been converting a certain number of aided schools into Board schools—perhaps 200 or 300—a few hundreds out of 28,000 schools that we have got in the Presidency.

2315. Has the *taluk* Board anything like a free hand in the matter of that policy; suppose it

wants to convert a Board school into an aided school, would it have to come up to Government through you in every case?—It would.

2316. And in the selection of teachers for its Board schools has it got to consult the local educational authorities?—Yes; I think there must be some financial rule; as to appointments over Rs. 50 they have to consult the local authorities.

2317. The bulk of the appointments in primary schools would be under Rs. 50?—Yes.

2318. The schoolmaster might get Rs. 10 a month or so?—Yes.

2319. In the selection of individual teachers have the *taluk* Board a free hand or must they abide by the decision of the inspector of schools?—I know of no rule which guides them.

2320. But, in practice, they would follow the opinion of the inspector?—I presume so.

2321. These *taluk* Board schools are paid for by the *taluk* Board?—Yes.

2322. But are they managed by them or by your officers?—They are managed by our officers.

2323. Is that a good system?—There is nobody else to manage them; nobody else comes forward; they are nominally managed by the Boards, but the Boards never pay any attention to them.

2324. Your opinion in regard to the municipalities was that Government should take over the work of the secondary schools?—Yes. I would not put that too strongly, but we might take over at any rate some of these secondary schools with advantage.

2325. But in the Local Boards would you keep the existing method, or if Government controls, would you let the Government take it over straightforwardly?—I would rather like to see all secondary schools under public management as Government schools, that is to say to confine the local bodies to elementary education, and to give them a freer hand in that matter.

2326. You propose that the State should take the secondary education and that the local bodies should take primary education; and that, in that case, the local bodies should not have to come up to you as to any school the status of which they wanted to alter?—Just so.

2327. When you say primary education, do you include what are known as middle vernacular schools?—We have got hardly any of those.

2328. You made a distinction a little while ago; you said there were schools that were nominally secondary schools but were in reality not so?—Even now we are obliged to classify them in two classes; a school which intends to train its pupils for secondary teaching, and a school that has not got that intention. There is no clear distinction between the two.

2329. But if you applied the broad principle you formulated just now the distinction would be clear?—I mean on the one hand the real secondary school, where the pupils are going in for secondary education, whatever stage of it the school may cover, and I mean on the other hand the elementary school, which may go up to what you mean by the middle vernacular standard.

2330. You would call that elementary?—Yes, so long as the bulk of the pupils were not going further.

2331. Then as to female education, would you leave that to Government as it is now, or would you leave female primary education with the Boards?—Well, we have a number of Government girls' schools.

2332. Would you apply the same principle to the girls' schools as you propose for the boys' schools—Government to take the secondary and the local bodies to take the primary?—I should like to, if I thought the local bodies would not neglect it; but I had a case last year where they deliberately gave the grants to the boys' schools and cut the girls' schools short; I think that would often happen, or might often happen.

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2333. Therefore, at present you would keep it in the hands of Government, or would you risk an occasional failure of justice so to speak, and give the local authorities the power?—Of course, it is a wide question. I cannot help thinking that very little will be done for female education until the people realise that they want it, and perhaps they might begin to realise that they wanted it if they were badly treated by a local body. But it might be rather bad for female education in the meantime.

2334. On the other hand, the people would have what they wanted; if they preferred increasing male education rather than female education they would get it?—Yes.

2335. But would there be any dislike on the part of the Christian College authorities to having these text-book regulations vested in you instead of in the Local Government?—It is just possible that they might raise an objection.

2336. They might regard the Director as being perhaps more connected with the Presidency College than with the Christian College?—Objection has been taken by certain of the Missions to the Director being substituted for the Government in other places.

2337. On the ground that the Director is more related to the Government schools with which they may regard themselves as competing to some extent?—Yes.

2338. (*Sir Steyning Edgerley*.) I take it that on the whole you are satisfied with your relations with the Local Government?—Quite.

2339. And so far as they are concerned all you think is that there might be a certain delegation of authority to you and power to you to again delegate that down to your inspectors and principals of colleges?—Yes.

2340. Do you think they could give you that in a general form subject to a monthly or quarterly return of what you have done?—I almost think I would rather not have it subject to the condition of a monthly return.

2341. Would that not help to find out the places where the shoe pinched and so lead on to more formal delegation?—I understand we are speaking of the delegation of matters of detail.

2342. No. I am speaking of anything.—I submit a yearly report on Public Instruction.

2343. In Bombay we are trying, purely as an experiment, a plan by which Government entrusts its right of sanction, so far as it can be assumed, to all Heads of Departments subject to their sending in a statement at the end of the month showing how they have used it; and they in their turn have been given authority to delegate their authority to the next officer below them on the same conditions. The idea is that we shall thus get a body of information with regard to matters in which the control now exercised is useless and may be finally abrogated. Do you think that would help you at all?—Yes, it might; I do not picture exactly at the moment how it would work. A return always invites opposition, I think; I find that when an officer sends returns to me they are scrutinised in my office with the view of finding something in them—some clerk wishes to pick a hole somewhere. A return is always of that nature; it invites criticism from the clerks in the office.

2344. That would depend on how it was dealt with?—Quite so, but I mean that almost naturally follows.

2345. Suppose Government were endeavouring to decentralize and were looking at these returns from the point of view of seeing what they could unload; would that not alter the case?—It depends on who Government is.

2346. I mean Government itself; I do not mean any officer?—Just so.

2347. As to your relations with the Government of India on educational matters, I take it that speaking very generally your position is that

education is a function which properly appertains to the Local Government and not to the Central Government?—That is the general position that I wish to take up.

2348. As regards the Director-General (I do not wish to put it at all offensively to the Government of India), your idea rather is that so far as he lessens the educational inefficiency of the Home Department you consider him distinctly beneficial; is that not about what it comes to?—What I really mean is that when a scheme gets on to paper, and there is an expert there, the Home Department may be led astray; office-notes are sent up and may go off at a tangent, and the main issue is very often lost sight of.

2349. The Director-General helps them to understand the case?—Exactly.

2350. So far as you are concerned, if you had to use the Director-General at all, you would like to consult him yourself before you approached the Local Government?—If I consulted anybody outside the Presidency, I would sooner consult the Director of a neighbouring province.

2351. You would not care to consult the Director-General at all?—I would rather consult another provincial Director, I think.

2352. You would not care to go to him for information as to whether there was anything of the same sort at work in another province?—Personally, I have no great passion for that sort of information; I prefer to deal with the facts that we have here, and to do the best we can with them.

2353. Then, honestly, you do not want to consult the Director-General?—No.

2354. There were a number of questions put to you as to the abolition of the Secretary of State's control and so forth. I take it that your position there is that you think that people should recognise that the Local Government is composed of sensible and tried administrators, with a responsibility to the public, and is worthy of the widest confidence as to the application of general principles in its own territory?—Yes; I spoke more as a member of the public than as Director of Public Instruction.

2355. I mean if reference is made to matters like the abolition of the University, you regard that as outside the pale of practical politics?—Yes.

2356. You spoke of an occasion on which 3 lakhs were ordered to be cut down from your budget. Do you happen to know where that came from?—It was a Government of India order.

2357. And I suppose it was on the ground that you had not been able to spend your money in the previous year?—I suppose so.

2358. Your view is that you purchase that accuracy of estimate which is insisted upon at considerable administrative inconvenience?—Yes, that is all; I did not mind whether the budget was cut down; all I could say was "I have said what I want to spend; you do not tell me that I am not to spend so much; you merely tell me that I have over-estimated; you do not tell me to curtail my expenditure; you tell me that I have over-estimated." I say "It does not matter to me; I do not think I have over-estimated, and it will not matter to me so long as I can spend what I want up to the end of the year."

2359. Only if you happen to be right you have got to go through a considerable amount of trouble to get that 3 lakhs back again?—Yes.

2360. And you, being nearer the actual matters to be administered and subject to the delays of administrative sanction, consider that you are more likely to be able to know what you can spend in any particular year?—That is what I thought.

2361. You prefer not to be governed by figures of the past; is that what it comes to?—Yes.

2362. How low down does your cadre of provincial appointments go?—Take the headmastership of high schools—are they provincial?—Yes, but we have only two or three Government high schools in this Presidency.

2363. The assistant divisional inspector?—Yes, what we call the assistant inspector and the college lecturers.

2364. Does the fact of the Government appointing these officers rather give them prestige and status?—No doubt.

2365. As to the Subordinate Service you send up no appointments at all; you make all those yourself?—Yes; they are also gazetted, but they are not technically Gazetted Officers.

2366. They are gazetted by you; you put them into the Gazette, not Government?—Quite so.

2367. Does your system of grants-in-aid give you very much routine work and trouble?—An enormous amount of work is entailed by the Grant-in-Aid Code.

2368. Could that be simplified at all?—I have tried very much. This Code is much simpler than any other we have had. Any proposals I made, I think, would be accepted.

2369. Suppose a school comes up for a grant-in-aid for a building costing Rs. 20,000; what is your procedure?—That is a building grant; we give very large amounts for teaching grants here.

2370. Those are settled on the inspectors' reports?—Yes.

2371. They give you less trouble?—They give a great deal of trouble too. However, take the building grant; you suggest that I am asked for a grant of Rs. 20,000.

2372. You know it is coming; how do you set about it?—All such applications go to Government. We send up the plan; we ask the manager who wants the grant to send up plans of the proposed building, and we scrutinise those plans. I scrutinise them from the educational point of view; we agree to them from that point of view; they go on to Government, who then refer to the Public Works Department, who look at them from a constructional point of view, and generally suggest modifications.

2373. Do you first of all include it in the budget?—We budget generally for all buildings for the following year; it is one of our uncertain items in the budget, because we never know what applications we shall get; still less do we know what applications will be got through during the year.

2374. Then after you have got the administrative sanction you also have to get a trust deed?—Yes; that is in our Code; I have power to exempt from any trust deed.

2375. If it is decided, however, to have a trust deed, can you dispose of that matter yourself?—Yes.

2376. You do not send it to Government?—No, I do it with the aid of the Government Solicitor.

2377. Do you think it would be a practical suggestion that Government should say, your relations being what they are, "Our budget grant for education is so much, 20 or 30 lakhs or whatever it is; we will give you a much closer control of the different heads; we will let you have your own budget in fact"?—I cannot see what harm it would do.

2378. Have you power of reappropriation within your educational budget?—Yes; there must be some limits, but I cannot say offhand what they are. Generally I have no trouble about that. The money for grants-in-aid I can reappropriate from any head to any other head.

2379. (*Sir Frederic Lely.*) I do not quite understand one thing you said about the municipality having to get sanction through you for every item of expenditure. Do you mean that if there is a grant of Rs. 100 for repairs to furniture, the repair of every broken bench has to go up for Government sanction?—I am not quite sure as to repairs.

2380. Take the matter of the purchase of a book.—In the matter of buying a new book or adding any periodical to the list, I know that both those cases go up.

2381. The municipality's budget for the year having been duly sanctioned, if there is any expenditure against a budget item for a book, say a one-rupee book, does that have to go up to Government for separate sanction?—Apparently; usually they send me a list of books, and I am expected to scrutinise them, and say whether they are good books or not.

2382. That is probably necessary?—That comes in in connection with the sanction for expenditure.

2383. Every separate act of expenditure has to go up?—Yes, I think so, if of that nature.

2384. I do not quite understand what is meant by the great majority of primary schools being aided. They are most of them in the villages?—Yes.

2385. Who are considered the managers of a village primary school for the purpose of receiving a grant-in-aid?—A large number of them have Mission managers.

2386. I am speaking of the ordinary village primary school?—We have an enormous number that are Mission schools; we have many others—a larger number—where we speak of the teacher as the manager.

2387. Is he responsible for the running of the school?—It is his school.

2388. It is his private speculation so to speak?—Yes, that is what it comes to. He starts a school in the village.

2389. Suppose a village is in want of a school, what would be the first step towards creating one? Does a private teacher come to a village and propose to set up the school?—What usually happens is that an officer like the munsif or the karnam has children to educate; he sends round to a man and says, "You come here and start a school and I will give you two or three of my boys, there are others who will do the same and you can take in other children; then you can ask for a grant-in-aid, and Government will probably give you a grant-in-aid."

2390. Who decides upon the man?—There is no rule; it would be a private arrangement; he is not paid in any way; he makes what he can.

2391. Who decides the holidays that should be taken; do you interfere in a matter like that?—We have a list of holidays, but we do not know what happens in these villages. It is usually only once a year that any of our officers get to any particular village.

2392. But you theoretically assert the power of fixing the holidays and the hours of attendance?—Yes, theoretically. We have relaxed those rules very much in our new rules. We have educational rules which lay down those things; then we have grant-in-aid rules which take count of some of the educational rules for the purposes of the grant, and we say that if certain of these rules are not complied with, we shall cut down the grant.

2393. How far do you leave the management of a school in regard to all those details to the discretion of the villagers, and how far do you, through your officers, interfere?—For instance, with regard to free scholars, have you any rules about fees?—We know nothing about fees.

2394. Practically you leave the school to be run by the villagers?—Practically it comes to that, and the inspector goes round once a year, or twice if he can do so.

2395. There is no such thing as the formal appointment of a village school committee?—No.

2396. You deal with the master?—Yes. I have been to very few villages where the people would take sufficient interest to form a committee. There is no objection now to their forming a committee; if they compose a school committee we would deal with them now under our rules; we should call them the managers.

2397. Have you annual examinations?—Yes; when the inspector can, he goes round and examines.

2398. And upon the result of that you base your grant-in-aid?—Yes; or rather we fix the grant

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first; we say so much per teacher and so much per pupil, and the District Officer might recommend the grant being cut down by so much, or enhanced by so much per cent. We do not give him absolute power to withdraw the grant; we give him power to reduce it or increase it by 25 per cent., and we give the set of sub-assistants belonging to a district the power to distribute a certain allotment in that way, cutting down the bad schools and giving the balance to the better ones.

2399. Do you give any money in building grants for village schools?—No, not in building grants; what we have done is to build school-houses—not as a grant.

2400. Are repairs left to the villagers?—In some cases; it differs in different districts; we are trying to let the system develop.

2401. In the case of a new school, would you build a house for them?—We have been doing that lately, in the last year or two.

2402. Do you not think it would be much better to leave it to the village itself to house its own school?—There again we have tried to help the villagers to do it, but it has been different in different districts. In some districts it has been given into the hands of the Public Works Department, which has led to greater expenditure.

2403. That is taking it entirely out of the hands of the villagers?—Yes, that is one extreme; then we have had other cases where we have allowed the local Revenue Officer to do it, and there the villagers have co-operated with him; and lastly, there have been cases where it has been given to one of their own village contractors.

2404. Do you think there would be any objection to saying to the villagers when they come to you and ask for help to build houses "You build your own houses; we will leave the school house to you entirely"?—You mean to make them pay for it?

2405. Perhaps they are scarcely ready for that, but to give them a small grant to spend themselves. —Yes, that might be done. What happened in some districts where we were building, to my personal knowledge, was that the villagers said "Now, if you will build this school twice the size that you contemplate we will provide the other half of the cost." We encourage that as much as we can, and there is a great deal done in that way.

2406. So far as superintending the building goes, might not the expenditure of such money as you give be left entirely to the villagers very often in the case of the better class of villages?—I am afraid I am not sufficiently conversant with the village communities here to say how it could actually be done; I suppose it could be done.

2407. One question about the Training Schools. Have you more than one Training School for high class education in the Presidency?—We have between 20 and 30.

2408. For secondary schools?—We have two colleges where we take graduates and train them to be teachers, and there are between 20 and 30 Training Schools where we take people of lower educational qualifications and train them to be teachers for elementary, and in some cases for secondary schools.

2409. Do the Collectors and Sub-Divisional Officers and District Officers generally visit the Training Schools and Training Colleges; do they take any interest in them?—It depends on the man; some of them take a great interest.

2410. If a Collector, for instance, never goes near a Training School which happens to be in his district, does it excite any remark?—I do not think it does; you mean does it excite any remark in the village?

2411. Or in the department?—Yes, I think our officers rather wish he would.

2412. Are you aware that there are any specific Government orders to that effect—that the Collector should visit the various institutions—primary schools to begin with?—I could not quote the orders; I have an impression that it has been laid down somewhere that officers should interest themselves in schools and colleges.

2413. You think there may be orders to that effect, but if so they have probably become obsolete according to what you say?—I do not know of them as orders.

2414. In your knowledge, Collectors very seldom do visit schools?—I say sometimes they do; it depends upon the man; some men do, and some do not.

2415. So that the orders of the Government, if they exist, have become rather obsolete?—If they exist, yes.

2416. Suppose a Collector visited a Training School and found the discipline very bad; suppose he formed a very poor opinion of it and wrote to you to say so; what action would you take?—We have got an Inspector of Training Schools; I should write in the first place to him and await his report.

2417. And if his report was that the school was in a bad state?—It depends how bad the state of things was; presumably, if it was something very serious, I should go and look at it myself at once.

2418. Suppose the Collector discovered what he considered to be a serious defect in the Training School, but not serious enough to call for your personal attention, you would send it to your subordinate and call for his personal opinion?—Yes.

2419. If his opinion was different from that of the Collector would you let the matter drop?—I should not follow a general rule: it would depend entirely upon what the matter was. If I thought the Collector was quite wrong in the matter, I should ask Government to give a ruling; if it was a serious matter and I thought the Collector was wrong, that is what I should do.

2420. A Collector is an officer of high standing in his district?—Yes.

2421. Suppose he went to see a Training College and formed a strong opinion about it and communicated that opinion to you, and it was submitted by you to an officer of inferior rank, it would put the Collector rather in a false position, would it not?—But our Inspector of European Training Schools is one of our senior inspectors; of course he has not the rank of a Collector.

2422. Would not that rather discourage District Officers from co-operating with you, or rather do you think there is any objection to making it a rule that if the Collector brought to your notice any special point, any defect or otherwise in the department, and your opinion after enquiry disagreed with his, you should forward the case as a matter of course for the orders of Government?—No.

2423. It would put the Collector in a stronger position?—Yes.

2424. And it would encourage him more to co-operate with you?—Yes. I see no objection to making such a rule.

2425. (Mr. Dutt.) Referring to the list of powers which the Government recommend for delegation, did you say that in these cases you would like the powers delegated to you or that they should remain with the Government?—I am confining my question to the items relating to text-books?—I am not aware that I have expressed an opinion about it.

2426. Then I would ask you whether you would recommend that those powers now exercised by Government should be delegated to you or that they should remain with the Government?—I would recommend that they be delegated.

2427. That is as to prescribing text-books for use in schools, and prescribing lists for unaided schools and colleges, including I suppose missionary colleges?—Yes.

2428. In fact, all these items you think might be delegated to the Director?—Yes.

2429. Then you would undertake the duty of framing rules for the Text-Book Committee, and also of appointing the members of the Committee?—Yes, I always have done so, and the suggestions have been accepted speaking generally.

2430. But you would have no objection to doing it yourself?—No.

2431. A large number of Board schools are aided schools?—Not Board schools.

2432. The schools maintained by District Boards from their district funds?—If they are really what are called Board schools they are not aided.

2433. They are entirely supported by the District Boards?—Either with their own funds, or with funds that we give them for the purpose.

2434. From the educational grants?—Yes.

2435. The others you call aided schools?—Yes, they are under private management.

2436. But aided by Board funds?—Yes or from funds paid through the Board. We really pay the bulk of the contribution.

2437. Their net expenditure is very small?—Our contribution is very large.

2438. Have the District Boards any deputy inspectors or sub-inspectors under them?—They have at present certain inspecting officers called supervisors.

2439. What would be the pay of those officers?—It varies from Rs. 20 to Rs. 25, or even Rs. 30, Rs. 40, and Rs. 50; there is some difference under different Boards, but that is about what those men draw.

2440. They inspect these schools as well as your Educational Officers?—Yes, they go to the schools. The idea is that if they have been properly looked after by the inspector and he has trained these men, as some of them are being trained, they really try to help the teacher rather than to inspect the school, and show them how to do things; they teach them a few things; they even spend a few days there; that is the theory, and the theory is gradually coming into practice in some of the districts under the more active inspectors.

2441. You say your inspectors and officers are not able to inspect these schools frequently?—It comes to about once or twice a year. It is either once or twice. If a man has 150 schools scattered throughout the country, it is not likely that he will visit them all twice in a year.

2442. You made a suggestion that the primary schools might be made over to local bodies and the secondary schools might be kept under the management of the Educational Department?—That seems to me to be the most rational course.

2443. Would you in that case suggest that the inspection and management of these primary schools should be vested in the local bodies subject to such special instructions as your department may lay down?—I think it would be much better that the inspectors should be a Government agency.

2444. Are you familiar at all with the Bengal system? The District Boards have got their own schools and their own educational inspecting staff, and all the schools aided or supported by District Boards are inspected by their staff, who are paid by themselves; practically they take over the whole management of the schools which they pay for. Would you recommend that system for the primary schools which you say may be placed under the District Boards?—Perhaps I should if they paid for them, but I say they do not pay for them, and as they do not pay for them, I recommend that the person who pays should inspect.

2445. Would it not be more consistent with the objects of the Local Self Government Act that the institutions should be made over entirely to the Local Boards and should be inspected and maintained by the Local Boards?—I think it would if our object is to teach the people to govern themselves. If our object is an educational one, I think perhaps we had better save education from their control for the present.

2446. So far as primary education is concerned, would not the staff under the District Boards, under the instructions which your department would lay down, be fairly able to inspect the institutions? Of course it may be necessary to increase their pay, but if the duty was devolved on them, you could

decentralize to that extent. The Government might require the Boards to keep more inspectors, and the whole duty of inspecting these primary schools might be devolved upon them?—I do not see any reason for it. I should think that one man is as good as another for inspection purposes; perhaps I do not quite follow you.

2447. In your opinion could not the Bengal system, as I have described it, with certain help from you, be introduced into Madras?—If you have the inspecting agency under Government, it is a larger Service, and there is more prospect of promotion to the men—it is all one Service—and we get better men in that way than a Board would get. There are many men who would come and serve Government who would not serve under a District Board.

2448. You mentioned incidentally the little interest taken by members of the District Board in such secondary schools as there are under their management?—In all schools under their management.

2449. You are aware of the section in the Local Self Government Act which gives the entire executive power to the Collector?—I am not familiar with the terms of the Act.

2450. The section runs thus: "Resolutions of the Local Board" (that of course includes a District Board and a *taluk* Board), "shall be carried into effect by the President, in whom the executive power of the Board shall be vested, and who shall be directly responsible for the due fulfilment of the purposes of this Act." I understand that the entire executive power of the Board vests in the District Collector as President of the District Board?—Yes.

2451. And under those circumstances would you not expect that the duty of looking after these schools would require to be performed by the President and not by the members?—Yes, but then I say they are not performed by him as President, but they are performed by him as Collector; that is a subtle distinction, but you are making a more subtle distinction still; he is touring as Collector, and he would inspect equally if there were no District Board at all; that is the point.

2452. He is the President of the District Board?—Yes.

2453. And when he goes round he goes round as Collector and President of the District Board?—Yes, in a sense.

2454. You mentioned something about the mismanagement or neglect of the schools by the members of municipal councils and of your receiving complaints that their relations are very often recommended as teachers. Would you like that to go down as part of your formal evidence?—I say that I think there are complaints with regard to these matters.

2455. You would like that to go down as part of your formal evidence?—I have no objection one way or the other.

2456. May I ask you in how many cases have you generally received such complaints?—That I can hardly say; these things do not come to me in detail; I spoke of it as hearsay; I mean, it is what is told me when I am touring.

2457. Can you tell me who makes these complaints?—I believe they come both from officers and from teachers themselves.

2458. Have you thought any particular case sufficiently important to make any enquiry into it?—There have been cases where I have asked Government to interfere in the appointment of teachers in municipal schools.

2459. And have Government taken action by cancelling the appointments?—Yes.

2460. Within this current year or the last two years?—I think the last case was two years ago perhaps.

2461. So they are very rare?—They are very rare, but we do get them.

2462. Occasionally, but rarely, you do receive such complaints, and action has been taken?—Yes; as a rule I pay no attention to them.

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2463. Comparing the results of examinations have you found that schools worked by municipalities are worse than schools of the same standing worked by Government?—I could not generalise as to that.

2464. You made some remark as to the inferiority of the schools managed by municipalities?—I did not compare them with anything. I did not say that they were inferior to some other class of schools. I think I said that they were inferior to what they might be, and what I hope they would be, if we could have a free hand in managing them.

2465. You would not go so far as to say that the schools worked by municipalities are worse, judged by their annual results, than schools worked by Government?—I could not generalise in that way.

2466. Now in the list that is before us, recommendations have been made for the devolution of power from the Local Government to the Director of Public Instruction; is there any way that you can suggest by which any powers of control or supervision now exercised by the Education Department could be devolved on local bodies, either District Boards or *taluk* Boards?—With what object?

2467. Simply with the object of decentralization; a great deal of work is in your hands, and for that reason proposals have been made to give you ampler powers; in the same way would you trust Local Boards or municipalities to perform certain duties and to exercise certain powers which are now exercised by Government officers?—That must depend on the point of view. If you tell me to take the point of decentralization, it could be done, but if you mean would that improve education, I say I am very doubtful whether it would.

2468. Have the village unions got any power of supervision over the primary schools in the villages?—No, I think not; I am not sure; I have never come across a village union.

2469. Would you agree with the suggestion that they should have some powers in managing or supervising the schools within their own limits?—I really cannot answer.

2470. If by giving them some supervision they got more in touch with the village schools, they might probably come forward to build houses, and you would save that cost?—My impression was that there was a union here and there, but that there was no system.

2471. (*Mr. Hichens.*) You have indicated in general terms where the shoe pinches in the relations between the Government of India and the provincial Government with regard to education. Is one of the points that you feel most strongly about the financial point, viz., the reduction in your budget, and another point, not a financial point, but in regard to appointments to your staff; you want further freedom on those points?—When I spoke of reduction of the budget I did not mean curtailing funds.

2472. But you meant the reduction of your estimates?—Yes.

2473. Then you wanted further powers in regard to the appointment of your staff?—That the Madras Government should have further powers.

2474. Are there any further points that you can suggest in regard to which you would like to have freer powers?—No. I cannot give you any points with regard to which I could suggest that this Government should have freer powers; of course, it is not my business to do so; I do not know exactly what the relations are at present between this Government and the Imperial Government.

2475. So far as you are concerned, those are the two points that appeal to you?—Those are the points that appeal to me as Head of a Department under this Government.

2476. (*Chairman.*) You have advocated several times, and you have repeated again, your desire that there should be greater financial freedom to yourself as Director of Public Instruction?—Freedom from financial rules.

2477. And control?—I do not quite catch the difference.

2478. Have you reflected at all what would be the effect on the finances of the Government of India if ten provincial Governments were all allowed to have unrestricted power of sanctioning large educational schemes involving considerable expenditure?—I assumed that they would have so much money to deal with, and it was for them to decide how they would deal with a certain sum; that is all.

2479. You are quite contented then, from your point of view as Head of a Department, that the Government should allot to you a certain sum of money, and, having allotted it to you, that you should be free to spend it as you liked?—Yes, and afterwards, if I can show that it has been well spent and that we can spend more, they should be prepared to consider whether they can give more, without considering in detail what it is to be spent upon. I mean that they should not go into detail; that is the point.

2480. But suppose that the Government of India desired to give you more, yet, having themselves only a certain sum to spend, and desiring to allot that sum to the best of their ability between the different provincial Governments, are they not bound to examine the proposals of the various Governments in order to see which best deserve the grants that they can afford to give?—Of course this is a little out of my province, but I should have thought that the area of the province, the number of the people, and the revenue which it contributed, were elements to be taken into consideration—not the value of the scheme proposed.

2481. Do you at present consult either officially or unofficially the Directors of Public Instruction in other provinces?—Two years ago we all met together and had a conference, and exchanged our views pretty freely.

2482. I do not quite mean that, but do you communicate with them pretty constantly?—We agreed then to send to each other all our publications of any importance. I have looked through all the documents that I have had sent to me; nothing, I think, has actually cropped up recently; I have got all their Codes.

2483. When you are confronted with any difficulty in solving an educational problem, do you ever write to the other Directors officially or otherwise?—I should write demi-officially.

2484. You have told us that you cannot make any further suggestion which would affect any delegation of power to provincial Governments. Is there any direction in which you, as Head of the Education Department in Madras, would like to see further delegation of general power other than particular power?—I mean in larger questions?—I can only note details. I have noted the details of certain work which I have to do which could be done equally well by other people.

2485. (*Mr. Meyer.*) Would you give a statement of the amount to be spent in grants-in-aid this year on schools aided by District Boards? How much comes from "Provincial" and how much from "Local"? Does such amount as is shown as contributed from "Provincial" to "Local" really represent contributions by the Government of India to District Boards passed *pro forma* through the provincial account?—The total amount required for grants-in-aid this year to schools aided by District Boards is about Rs. 8,24,000, of which only Rs. 2,64,720 may be expected from "Local" funds, the balance if paid must come from "Provincial." The Boards also require a sum of Rs. 4,18,262 towards the cost of maintenance, &c., of their own schools. In reply to the last part of the question I do not know whether this is or is not the correct way of stating the case. With the permission of the Government of India 6 lakhs has been of recent years added to the Educational budget for expenditure by or through the agency of Local Boards.

(*The witness withdrew.*)

Colonel R. J. MACNAMARA, I.M.S., was called and examined.

2486. (*Chairman.*) You are Inspector-General of Prisons in Madras?—Yes.

2487. Have you any general remarks which you wish to make?—I think that centralization in the Jail Department exists more in the relations of jails to the Inspector-General of Prisons than between the latter officer and Government. Superintendents are much too restricted in the powers they can exercise, and their energies are not judiciously directed. There is too much office work and too many statistical returns of various sorts to be prepared. I would recommend that Superintendents be given more power in the matter of managing the jail guard, for instance, without reference to headquarters, except in certain important matters, and would relieve them of the duties of submitting many of the detailed statistics they are now required to do. Superintendents as a class are officers of intelligence and integrity, and quite capable of conducting their duties without too large a measure of interference from without. They have, moreover, the advantage of being on the spot and can, I believe, be trusted to exercise their initiative with judgment and discretion.

2488. What are your general duties?—My general duties are to inspect all the jails in the Presidency and some of the sub-jails; to check the expenditure on jails and to sanction expenditure; and, generally, to see that the orders of Government and the Prisons Act and rules made by the Government are duly carried out. I act as the go-between between the Government and the Superintendents of Jails.

2489. You are a Commissioned Officer in the Indian Medical Service?—Yes.

2490. What is the class of officer in charge of jails?—There is a Superintendent over each jail.

2491. Are they Commissioned Officers?—Some of them, not all.

2492. What department of the provincial Government do you correspond with?—I correspond directly with the Chief Secretary.

2493. In the Public Department?—Yes, and in the Judicial Department, too.

2494. Do you find that you have full and easy access to him?—Quite.

2495. The relations between the Public Department and yourself are free and unfettered?—Yes, quite free.

2496. Is there any particular direction in which you would look for somewhat greater latitude?—Well, I think there is a good deal of correspondence that goes on between my office and Government that might be cut down, and I think there is a good deal of correspondence between myself and the Superintendent of Jails that might be done away with.

2497. First of all as to the correspondence between yourself and the Public Department?—For instance, I have to go to Government for sanction on very trivial matters—matters sometimes of very small expenditure.

2498. Can you give us any idea of the amount of expenditure involved?—If I wanted, for instance, a rubber stamp, which would cost two or three rupees, I have to go to Government to get sanction for it.

2499. Do you know the reason of the restriction in that particular case?—I believe the Stationery Manual rules prescribe that I should do so.

2500. How much does that kind of petty and trifling expenditure come to in the course of the year?—Not very much; I simply give you that as an instance.

2501. Would it be a couple of hundred rupees in the year?—No, nothing like it; the items are small.

2502. So that if you had general sanction to spend Rs. 100 a year in petty cash, that would

cover a good deal of correspondence?—Not a good deal; but a certain amount. That is only an isolated instance of correspondence which might be cut down.

2503. Can you give me any other instances, not on matters of expenditure?—I will take one question that is not so much connected with expenditure. The Inspector-General of Prisons is not allowed to fix the number of convict warders that are attached to the various jails.

2504. Who fixes the number?—The Government of Madras.

2505. On the recommendation of yourself?—Yes.

2506. That would involve expenditure?—It involves a certain amount; these convict warders are paid some small amount, from 4 to 8 annas a month.

2507. That again would involve very small expenditure?—Very trifling.

2508. Is there a good deal of correspondence on that subject?—No.

2509. How much would the expenditure in a year be upon these convict warders?—Probably it would be less than a thousand rupees; I could not give you exact figures.

2510. So that we may say a provision allowing you to spend up to Rs. 500 would get rid of that correspondence?—If permission were given to me to fix the number of the convict warders without reference to Government at all, that would meet the case.

2511. But you must have some limit?—The total number of convict officers that can be employed in a jail is limited to 10 per cent. of the population; convict warders are also limited according to the qualifications of the man appointed, according to the time he has been in the jail, and so on; so that I could not go beyond 10 per cent. if I wanted to.

2512. So that without fixing an absolute limit, the 10 per cent. restriction would practically prevail?—Yes, or if you fix the sum to be given to me, I could always keep within it.

2513. Is there any other similar point?—In the Postal Department they issue what are called window-delivery tickets. The jail is supplied with a postal bag for its letters; for the window-delivery ticket Rs. 12 a year has to be paid; I cannot get a ticket for any jail without going to Government for it, although the amount is only Rs. 12.

2514. There are practically a considerable number of references necessary by you to the Public Department about which a small fixed annual sum would enable you to get rid of correspondence?—Yes.

2515. Who settles these questions in the Public Department: do they go as a matter of fact to the Secretary in the Public Department or are they settled by a clerk?—That I cannot tell you; they go to the Chief Secretary, and I hear nothing till I get my reply; I do not know whether the Chief Secretary even sees them; all I know is that the letters generally come back signed by an Assistant Secretary.

2516. If there is any considerable difficulty owing to the gradual accumulation of precedents and rules in the department, that could be obviated by the granting of leave to you to spend up to a small yearly sum?—Yes. As a matter of fact, a budget estimate is prepared, and it will be quite easy to limit us to the budget.

2517. How much correspondence in your department would that get rid of?—Not very much.

2518. Would it enable you to get rid of the services of one clerk in your department?—No, not the things which I have recommended.

2519. But the accumulation of all these things?—Well, possibly.

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2520. When you refer these questions to Government, do you actually see and sign the letters conveying the remarks to Government?—Always.

2521. It is not done by one of your clerks or subordinates?—No.

2522. Now, having made suggestions of that sort, suppose you were free from these pretty restrictions, what powers could you advantageously delegate to your Jail Superintendents?—I would give them far more authority over warder establishments in jails than they possess at present.

2523. For instance, you want power to appoint convict warders to a certain number; would you delegate to each Jail Superintendent the power to select the warders?—They possess this power as it is; as long as they keep within the limits laid down, I have no objection to their doing it themselves.

2524. Do you mean that you would be prepared to delegate up to a 10 per cent. limit?—I think so, as regards convict officers of all grades.

2525. Could you do it in all cases, or would you choose the Superintendents to whom you would like to delegate the power?—What I mean is this. There are 10 per cent. of the prisoners in a jail who are convict officers; as a rule, there are a small number of this percentage who are convict warders.

2526. There are three grades; there is the warder overseer, the ordinary warder, and the convict warder?—Yes; the convict warder comprises two or three out of the 10 per cent. If you limit that, there is no objection whatever to giving the Superintendent power to appoint his own individual men, provided that they comply with the rules as regards their selection.

2527. Now it comes to you?—Now it comes to me and goes up to Government if the number is to be increased.

2528. Suppose you were free yourself, would you be prepared to let the Superintendent have the power?—Certainly, but within limits.

2529. Do you come into relations at all with the District Magistrate?—No, not at all; he is the official visitor and he comes and makes remarks, and I see copies of his remarks and sometimes action is taken upon them, if there is anything that requires action to be taken.

2530. Is there a good deal of correspondence between your office and the various District Magistrates?—No.

2531. Or between your office and any other department of the Government in consequence of the remarks of District Magistrates?—No.

2532. None at all?—Of course a District Magistrate might remark "repairs wanted," or something like that, and we should send round to the Public Works Department; or perhaps he might raise a question concerning a prisoner, and there would be enquiry made into whatever he suggested.

2533. When a District Magistrate visits a jail, how do you know whether he finds it satisfactory or not?—He says so.

2534. To whom?—In the book; he makes a written record saying, "I have visited jail so and so, and I find so and so; things are satisfactory," and it ends there.

2535. If it is unsatisfactory, your Superintendent reports to you?—He makes a report. The book remains at the jail, and a copy of the District Magistrate's remark is sent to me.

2536. Is there a Director-General of Prisons under the Government of India?—No.

2537. Do you find that you, as Inspector-General of Jails in Madras, suffer at all from the lack of some centre of information from the Government of India?—I cannot say that I do.

2538. Do you ever correspond with the Inspectors-General of Prisons in other provinces?—Occasionally.

2539. Officially and unofficially?—Sometimes officially, sometimes demi-officially. If there was

a question regarding which I wanted to know the practice in another province, I should write to the Inspector-General in that province.

2540. Do you ever have a conference between the various Inspectors-General of Prisons?—I have never been to one.

2541. How do you know whether your administration of jails in this Presidency is better or worse than the administration in other provinces?—Our administration report goes on to the Government of India, and the Government of India generally issue a review of the whole administration of jails throughout the country, comparing the different provinces and the conditions in the different provinces.

2542. Is the review prepared entirely from the administration reports of various Inspectors-General?—Yes.

2543. There is no actual human contact between the Government of India and the jail administration of the provincial Government?—No; there is no direct communication between me and the Government of India in any way; all correspondence goes through the Local Government.

2544. Is that a satisfactory state of things or not?—So far, I see nothing to object to about it. There are a few points perhaps where it might be advisable to have general rules applying all over the country in preference to provincial rules.

2545. Is there great difference between the rules in one province and the rules in others?—Yes, there are differences in practice; the differences are brought about by matters that are really insurmountable, like climate, diet, and so on.

2546. Of course, you could not have absolute rigidity?—No, but there are certain points where conditions might be absolutely the same all over the country.

2547. Would that be practically brought about by annual or biennial conferences?—At present the Government of India frames rules under the authority of the Prisons Act, which are applicable to the whole of India, and at the same time they allow the Local Government under a section of the Act to make rules which are applicable to the province itself.

2548. Before those rules are made for the province, is the Local Government consulted and in turn does it consult you as to the suitability of the proposed rules?—I think so. In fact, my department probably made the rules and submitted them to the provincial Government for approval.

2549. (Sir Frederic Lely.) I take it you see no necessity for co-operation between the different departments?—Very little; we have a certain amount of correspondence with other departments, with the Public Works Department, and the Accountant-General's Department and the Judicial Department.

2550. Apart from isolated cases you do your own work and leave other departments alone?—To a certain extent I think that is so; we are seldom interfered with, and seldom interfere.

2551. Do you think it is possible that you might obtain the co-operation of other departments even in jail work?—In what direction.

2552. For instance, I suppose you have a large number of men fit to employ on outdoor work?—Yes.

2553. Do you employ men in that way?—Yes.

2554. You have strict rules relating to them?—Yes.

2555. You cannot employ them unless you can show a cash profit?—I do not think that is the rule.

2556. What is the restriction on the employment of outdoor gangs?—The only restriction is that the work must be something connected with jails.

2557. Suppose it was something connected with the public advantage, not necessarily jail work?—You mean municipal work.

2558. Not necessarily municipal work; it may be an embankment to keep out floods or something of that kind, some matter of public advantage;

would you be precluded by the rules from supplying labour?—We are not precluded, I think, but I do not think anything of the kind has ever been tried in this Presidency.

2559. Suppose a Collector came to you and said, "Here is something that would be of great public advantage, although it is not strictly urgent, and nobody here can afford the funds for it"; could you arrange to turn out a lot of men to do that work?—I should not arrange it without reference; I should not consider myself competent to employ prisoners in a case like that.

2560. Looking at it from the broadest point of view of the public good—the jail is a public institution and supported by public funds—would it not be a good thing if more elasticity was allowed in the way of employing prisoners?—I do not know; it might be a great disadvantage in some ways; if we put prison labour to do certain work, it would deprive the public of a certain amount of labour.

2561. On this question of co-operation between your department and other departments, most of your jails have gardens in which you grow vegetables and fruit?—We grow vegetables. Some of them grow fruit.

2562. For the use of the jail population?—Yes.

2563. Do these gardens pay as a rule?—I do not think so. I think jail gardens in Madras are not well managed.

2564. Would it be an advantage to your department if you were to go to the Agricultural Department and ask them for advice and assistance?—Possibly it would.

2565. You have never done that?—No, but it is not everywhere that the Agricultural Department is in a position to visit the jail and give advice.

2566. But it might be done?—Quite so; it has been done in one place, I think.

2567. A further advantage would be that it might not only make the jail garden a profitable place, but it might advance the culture of fruit and vegetables and so on?—Yes.

2568. The District Magistrate is also a visitor?—An official visitor.

2569. Suppose he made a criticism of the management with which you did not agree, what would you do?—I should probably send a copy of his remarks, with my comments, up to the Government.

2570. I remember a case, years ago, in which at a time of heavy flood the District Magistrate sent word to the Jail Superintendent that he had prepared a place of safety for the prisoners, and the Superintendent refused to avail himself of it because the care of the jail was not the District Magistrate's business. Would that be possible under you?—I should not approve of such action by a Superintendent, and never heard of such a case.

2571. It is not a rule of your department that whenever you disagree with the District Magistrate you must send a copy of his remarks with your comments to Government?—No; I have, so far, never seen an instance that called for action on the part of Government.

2572. But do you not think that ought to be the rule?—I think so.

2573. (Mr. Dutt.) Is it the fact that Civil Surgeons in districts are generally the Superintendents of the district jails?—In some cases, not in all. There are only three jails in the Presidency where the District Medical Officer is also Superintendent.

2574. In other cases there are special Superintendents, specially paid?—Yes.

2575. There is a sub-jail in each sub-division of a district?—Yes, sometimes more than one.

2576. Who are the Superintendents of those sub-jails?—Generally the Sub-Divisional Officer or Magistrate.

2577. Not the Hospital Assistant or any medical officer?—No, he acts the part of a jailor or medical officer.

2578. The Sub-Divisional Officer will be either a young Civilian or a Deputy Magistrate?—As a rule he is a Deputy Magistrate.

2579. You have to submit an annual budget?—Yes.

2580. Do you not in that annual budget provide a lump sum for articles of stationery which will be required?—Yes.

2581. Then could you not, when the budget is passed, buy what you wanted out of the lump sum which is already sanctioned?—I do not think so. It does not follow, because I have budget provision which will meet the purchase of the rubber stamp, that therefore I can always purchase the stamp; I may have to get sanction to the purchase from the Government apart from the financial provision.

2582. The passing of the budget does not empower you to purchase articles included in the budget?—No. The same question comes in with regard to articles made in the country and articles imported. I have permission to sanction up to a given amount, but further than that I cannot go. For instance, I have power to sanction up to Rs. 50 for the purchase of articles of European manufacture; if the article costs Rs. 52 I have to go to Government for sanction.

2583. Are these difficulties created by rules prescribed by the Indian Government or by rules prescribed by the Madras Government?—With regard to this particular question of the purchase of articles of European manufacture, that is laid down in the Civil Account Code which is applicable to the whole of India.

2584. And with regard to other matters?—With regard to the purchase of articles of country manufacture, that is a general order of the Financial Department of January, 1895.

2585. Except so far as the rule has been prescribed by the Civil Account Code, the other difficulties could be removed by the Local Government?—I think so; as regards articles of country manufacture, I think they could be removed.

2586. Are there any non-official visitors to the districts jails?—There are.

2587. Are they generally named by the Government, or are they visitors *ex officio*?—They are named by Government as a rule; they are not officials at all but private people.

2588. Do you find anything valuable in the suggestions that they make?—Sometimes their suggestions are of use.

2589. Then does the Superintendent adopt them, or does he wait for your orders as to adopting them?—It depends upon whether there is any immediate action called for, or whether it is something trifling. Of course if a non-official visitor was to recommend some large work involving a large expenditure, there would be no action taken upon it until I saw it.

2590. You have mentioned the Prisons Act of 1894. Have any rules been passed by the Government of India under this Act?—The rules passed by the Government of India are based on the Act.

2591. Those rules, as far as I remember, have not been changed since?—I do not think so; they may have been altered slightly.

2592. Anyhow the changes are not frequent?—No, certainly not in the Government of India rules.

2593. Besides those, certain rules are framed by the Madras Government?—Yes.

2594. And these are changed from time to time?—Yes.

2595. They apply to food, discipline, labour, clothing, and so on?—Yes.

2596. Do they apply to the whole Presidency?—Yes.

2597. Is non-official opinion consulted in the framing of these rules?—I could not say that.

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2598. So far as the food of the prisoners and prison labour are concerned would non-official opinion be of use in framing these rules or in changing these rules?—I am quite sure it would; in framing these rules, local advice would be most useful.

2599. You do not know whether in these matters the public are consulted?—I cannot say.

2600. (Mr. Hichens.) Have you a central jail in this province?—There are eight central jails here.

2601. It is only life sentences that are sent to Port Blair?—Yes.

2602. You see no objection to that being under the Government of India?—None whatever.

2603. (Mr. Meyer.) Is it only life sentences that go to Port Blair?—At present. Formerly they used to send term prisoners—men condemned for 7 and 10 years' transportation—but of recent years the population has overgrown the premises, and they have restricted the number.

2604. Would you say that the sentence of transportation to Port Blair was any great hardship as compared with incarceration in a central jail in the Presidency?—I have never been to Port Blair; but as far as my information goes a prisoner sentenced to transportation prefers to go to Port Blair to remaining in Madras; I have known them sometimes to make the request.

2605. I was not clear whether you had the appointment of convict warders; do you say that the matter has to go to the Local Government?—Let us say that there are 300 warders for the province; suppose I wanted to make 305; I could not appoint them; I should have to go to Government, although the nominating of the particular men rests with the Jail Department.

2606. Not with the Superintendent of the central jail?—No; he appoints the convict warders, but he generally sends me a list of them.

2607. For your information or for your approval?—It depends; if he appoints them according to the rules laid down, well and good; but if he has violated the rules because he has not sufficient men available, then he sends the list on to me for approval.

2608. The rules provide certain tests of fitness and behaviour and so forth?—Yes.

2609. As long as the rules are complied with the Superintendent can make anybody he pleases a convict warder?—Quite so, up to the limit allowed him.

2610. If the limit has to be departed from, whether as to number or as to qualification, then it has to come up to you as to qualification, and in certain cases, as to number, it has to go up to the Local Government?—Yes.

2611. You have said that there are only three District Medical Officers in charge of district jails; is that really so?—That is so.

2612. I should like to be certain of that, because when I was a Collector here the Medical Officer took charge of the district jail as a matter of course; has that ceased to be the case?—At the present time there are only three jails; one is at Mangalore, the other is at Madura, the other is at Berhampur.

2613. How many district jails are there?—Eight.

2614. You are not speaking of central jails?—No; there are eight central and eight district jails; it is the policy of the Government to reduce the jails and to increase the number of sub-jails.

2615. The district jail is now generally in charge of what you may call a professional jailor and not of the District Medical Officer?—Yes.

2616. The sub-jails are under the control of the District Magistrate?—Yes, they are under him.

2617. You said that you had no personal relations with the District Magistrate; is that so? Are you not concerned with statistics?—Of course, but there is no correspondence; there are merely a certain number of forms filled in.

2618. Suppose statistics showed that the cost of the inmates in a certain jail was higher than it should be, would you call for an explanation?—We should call for an explanation. Considering the number of sub-jails there are, the small amount of correspondence that goes on is surprising.

2619. You tour a good deal?—Yes.

2620. When you go on tour into a district would you go and see the District Magistrate?—I do not always see him.

2621. You would not make a point of seeing him and asking him about the sub-jails in his district?—I cannot say that I have done so. To begin with, I have not been in Madras very long.

2622. Suppose the District Magistrate happened to be in the headquarters station when you were there, you would try to see him?—Possibly I would; I have seen a good number of them, I think.

2623. You would as a matter of course try and see him I suppose?—I do not say that I should make a special point of going to see the District Magistrate to enquire about sub-jails.

2624. You have informed us that there is a general Prisons Act for India. Was not that Act passed as the result of a conference of jail officers from various provinces?—Yes.

2625. And the rules framed under that Act were considered by the conference?—They made suggestions I think upon which the Government of India framed the Act.

2626. At any rate the Act is the result of that conference?—Yes.

2627. Was there not a conference of Jail Superintendents this year at Simla?—Yes.

2628. Did you attend?—No.

2629. May I ask why?—I was not told why, but I fancy it was owing to the distance from my headquarters to Simla, because there were other Inspectors-General of Prisons who were not asked either.

2630. What was the conference about?—It was about the mark system.

2631. The system by which prisoners earned a remission of their sentence by marks?—Yes.

2632. With regard to jail labour, in some ways it is rather a difficult matter. Is there not every now and then an outcry about jail manufactures competing unfairly with private industries?—Yes.

2633. And if you were to put men to different work of public utility, as was suggested to you, would there not be a possible outcry about your competing with the coolie?—I think there would. I understood that in the cases suggested to me the prison labour was to be employed only in case of emergency; anyhow, I do not think it ought to be employed so as to compete with the public supply.

2634. As regards the purchase of country stores and so forth are you aware that there is a Committee sitting upon that subject?—I think the Committee met some time ago.

2635. Did you give evidence before it?—No.

2636. (Sir Steyning Edgerley.) I was not quite clear as to what you said with regard to sanctioning Public Works expenditure?—A certain amount is put on the jail budget for petty constructional works and repairs to jails. The maximum amount allowed for a work debitable to that account is Rs. 2,500; that is the limit. I have authority to sanction up to Rs. 1,000; if the work exceeds Rs. 1,000, but costs Rs. 2,500 or less, it has to go up to Government for sanction, though the sum is debited to the Jail budget. That causes a great deal of correspondence, because the amount of petty works in connection with jails between Rs. 1,000 and Rs. 2,500 is large; whereas with regard to smaller sums I can sanction the expenditure myself, and it does not go to Government.

2637. Is there anything else of that nature that you would like to mention?—I think the Head of a Department should be allowed to sanction the maximum pay of a lower intermediate appointment

when a subordinate is reduced from a higher to a lower grade as a penalty.

2638. You mean that if you reduce a man from a higher to a lower grade he would begin with the minimum pay?—If he is reduced he must, as a matter of course, go to the lowest pay of the lower grade. Now it is not always desirable to punish the man to that extent. It comes rather hard if the case has to go to Government for sanction; it would save some correspondence with the Government if the Head of a Department was allowed to condone such a punishment.

2639. Do you know the article dealing with this matter?—It is article 157-B of the Civil Service Regulations.

2640. Is there anything else you wish to mention?—Only about appeals against the punishment of dismissal. In the case of lower subordinates, that is subordinates appointed, say, by the Superintendent of a jail, I think an appeal should lie to the Inspector-General and should not be allowed to go further.

2641. You would only give one appeal?—Only one appeal, but in the case of officers appointed by the Inspector-General I would allow them to go to Government.

2642. Again one appeal?—Yes.

2643. What are your powers of appointment—up to how much?—I can appoint all the men up to the appointment of Superintendent; the gazetted appointments rest with Government.

2644. Do you appoint anybody over Rs. 250 a month?—No; here the highest payable is Rs. 225 a month.

2645. Is there anything further you want to mention?—There was a question asked as to whether it was advisable that the authority dismissing an officer should give him a certificate that there was a reasonable ground of appeal. With regard to that, I think it is not advisable. I would not make the appeal dependent on the man whose decision is appealed against; I would give the right of appeal without any such certificate.

2646. You would give the man one appeal without any certificate?—Yes.

2647. I suppose the first object of your department is penal discipline?—It is one of the objects.

2648. And the carrying out of the sentences of the Court according to the recognised standard?—Yes.

2649. One form of jail punishment for insubordination and so on is penal diet?—Yes.

2650. I understood you to say, in answer to Mr. Dutt, that you thought you could get great assistance as regards the settlement of labour questions and the settlement of food questions from non-official consultation?—Yes. The non-official visitor, especially if a native of the country, would be in a position to give good advice with regard to food.

2651. Is there not an officer in medical charge of the jail?—Yes.

2652. Does he not know sufficient of the country to know what is a fair diet?—Of course he knows a good deal about it, but there is no reason why we should not take suggestions from a native non-official visitor.

2653. Does not the Medical Officer examine the prisoners once a week or every day?—He examines all the newly admitted prisoners, and he then all once a week on parade.

2654. So that if the general diet is unsuitable, the Medical Officer has discretion to order a man special diet?—They generally manage it by testing a man's weight; the men are weighed once a fortnight, and if any disposition is shown to fall off in weight the Medical Officer will know that the man is not very well or is perhaps getting too much work to do, and he alters his diet accordingly.

2655. (*Chairman.*) I understood you to say that you take an estimate *en bloc* for probable expenditure on works?—Yes.

2656. Any sum that you propose to expend on individual works exceeding Rs. 1,000 has to be referred to Government for sanction?—Yes, up to Rs. 2,500; that is the limit in the case of a minor work.

2657. What happens in the case of a work over Rs. 2,500?—The amount is debited to the Public Works budget.

2658. Taken out of the Jail Budget altogether?—Yes; we have nothing to do with it; it is only minor works costing Rs. 2,500 or less that are debited to the jails.

2659. Would it be an advantage to you to estimate beforehand for particular works instead of budgeting generally?—I do not think so.

2660. Would that not reduce correspondence?—No.

(*The witness withdrew.*)

Mr. F. A. LODGE was called and examined.

2661. (*Chairman.*) You are Conservator of Forests?—Yes.

2662. By whom were you appointed as Conservator of Forests?—By the provincial Government.

2663. Will you describe to us of what your charge consists?—A Conservator of Forests is in charge of a forest circle, and of these there are three in the Madras Presidency. My circle consists of eight forest districts (six revenue districts) for each of which there is a district forest officer (either of the Imperial or Provincial Service); there are also four Provincial Service officers available for special duty in any of the districts.

2664. Then what is your staff?—The staff below the district forest officers is as follows:—

	Southern Circle.	Presidency.
Rangers	42	143
Deputy Rangers	20	60
Foresters	48	139
Guards	About 300	980

Besides district and range office establishments and a large number of temporary hands, elephant establishment, depôt keepers, gardeners, watchers, etc.

2665. What are the duties of a Conservator?—(1) To advise Collectors on forest matters; (2) to

control the utilization of budget allotments and the collection of revenue; (3) to control the preparation and execution of working plans; (4) to appoint, promote, punish and dismiss subordinates on Rs. 15 and upwards excluding office establishments; (5) to check the timber accounts of the districts in his circle; (6) to inspect the forests and offices of the districts; (7) to divide the districts into sub-divisions, ranges and beats; (8) to review the district budget estimates and annual reports; (9) to see that all forest produce collected is properly utilised, and to write off all inevitable wastage not exceeding Rs. 500 in value; (10) to supervise the work of the forest training school; (11) to control work in the forest museum. Items (10) and (11) are peculiar to the Southern Circle. Under the revised Forest Code (not yet sanctioned) modifications in the above list will be introduced, and the responsibility of Conservators as regards the internal working of the forests will be increased.

2666. Will the increased responsibility thrown upon you enable you to dispose of your work more effectually and more quickly?—It will give me more authority; instead of being solely an advising officer I shall be in a position to issue orders. At present I can only advise the Collector; under the new Code I should be able to give orders to the local forest officer—the Collector's forest assistant.

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2667. What service have you got?—I shall finish 24 years this month.

2668. What is the size of your district?—It is a circle comprising eight districts; it contains rather over 5,000 square miles of forest spread over about 60,000 square mile of country.

2669. What sort of population have you got under your charge?—I should think about 10 millions.

2670. Will the new Code give you all the responsibility and freedom that an officer of your standing, and whose authority extends over so large a district, ought to have?—In technical matters, yes; that is to say, in the internal portion of the forest, which is the great part of our work of course.

2671. Are you under the control of the Collector?—No.

2672. Are you subordinate to him in any respect?—In no respect.

2673. You are co-equal authorities?—We are co-ordinate authorities.

2674. And co-equal?—Well, we run on such different lines; my line is only a portion of the business; he has the whole of the revenue charge of one district; I have the forest charge of six revenue districts.

2675. Do you not overlap?—Not at present, because I only advise the Collector; he has his forest assistant under his orders.

2676. You collect the revenue?—I practically touch no revenue.

2677. You control the collection of revenue?—I control the collection of revenue by the district forest officer.

2678. Do you not hand the revenue over to the Collector?—My control is to see that the budget is worked up to, that prices are fairly fixed, and that at all sales that take place the revenue is collected and not left outstanding.

2679. Take the question of leave to prospect for minerals; do you and the Collector not overlap in that particular?—In that particular we do.

2680. Suppose a man wishes to get leave to prospect, who grants permission?—The Collector.

2681. The man applies to the Collector?—Yes.

2682. And the Collector refers to you?—Sometimes.

2683. Generally?—No. I do not think I can say generally.

2684. If the area that is proposed to be prospected over is within what you call forest, does not the man always apply to you?—Not always.

2685. When the proposal does reach you through the Collector, would you in turn apply to your own forest officer?—It would depend whether I had local knowledge of the forest concerned.

2686. But could not the Collector instead of applying to you apply to the forest officer?—He might.

2687. That is to say to one of your own department?—Yes.

2688. Would he not always apply?—In the case of a right to prospect in a reserved forest, he would certainly ask the district forest officer for his opinion.

2689. Is not a forest a very curiously constituted area very often?—In what way?

2690. It is not always forest.—It is not always wood; it is not necessarily trees; it may be grass.

2691. This application for leave to prospect goes from the forest officer back to the Collector if he objects?—In either case, whether he objects or not, it would go back to the Collector.

2692. Then where does it go to?—If the forest officer objects, it would probably come on to me.

2693. Then what happens?—If I supported the forest officer's objection, it would have to go up to the Board of Revenue.

2694. If you agree with the Collector and disagree with the forest officer?—Then the Collector can issue the prospecting license.

2695. Do you know how long it generally takes to get a prospecting license through in Madras?—I know of one case in which it took three months.

2696. Do you know any case in which it was done in a month?—I cannot think of one.

2697. Do you know any case or many cases where it has taken over three months?—No, I think that three or four months would be about the maximum so far as I am aware.

2698. You would be very much surprised to learn that in some cases it may have taken as much as a year or eighteen months?—I should be very much surprised.

2699. Do you think then, speaking generally with regard to prospecting licenses, that any diminution of reference could be devised by which time might be saved both to the administration and to the persons who wish to invest capital?—I cannot see any. The local forest officer must be able to say whether the forest can be given up for the purpose, and if he differs it must come up to some higher authority.

2700. Is there a geological authority in the Government of Madras?—Yes.

2701. Would the Geological Department have anything to do with leases at all?—They have nothing to do with leases in reserves.

2702. They would not be consulted as to whether the place was suitable or not for the granting of prospecting leases?—No, not in reserve forests.

2703. Then in respect of your other work, is there any suggestion you can make by which time or work might be saved?—There is the question of appeals. At present an appeal lies from every petty punishment; I think in the case of small punishments—black marks or petty fines—it should be distinctly laid down that no appeal could be allowed, and in the case of larger punishments that the number of appeals should be limited. At present a forest guard on Rs. 8 may be dismissed by his district forest officer, and he can carry his appeal up to the Board of Revenue; there is nothing to stop him doing so.

2704. Of course, that is a paper appeal the whole way?—Yes.

2705. Suppose it was made a personal appeal to you, would that satisfy the justice of the case?—I do not think it could be done; I have about 300 guards in my circle, and they are a very unsatisfactory class; dismissals are very frequent, and I should have the whole of my time taken up with appeals if they all came to me. As it is, the appeal of a forest guard from dismissal lies to the Collector, so that these appeals are distributed between six Collectors.

2706. There is the appeal to the Collector, and then an appeal from the Collector to the Board of Revenue?—Yes.

2707. So that the appeal is not from the subordinate to a superior officer in the department, but to a superior officer in another department?—The district forest officer is the Collector's forest assistant.

2708. So that in this matter your department does overlap the Collector's department?—In certain appeals.

2709. In all appeals?—Not all appeals; the appeals of range officers lie to me.

2710. Suppose appeals to the Collector were stopped, would that diminish the Collector's work a good deal?—No, I do not think it would; you mean if they were allowed to appeal to the Collector and no further; it would diminish his work in this way; where the appeal goes on at present he has to review the case and go through the papers and send the whole thing up; that time would certainly be saved.

2711. Would it also save your department time and labour in correspondence?—It would save time in appeals that came through me.

2712. I suppose when a Collector decides and the appeal is carried up from him, those appeals come up to you and then to the Board?—They all come through me to the Board.

2713. They come back to you?—Whichever way they go, all correspondence between the Board and the Collector comes through me.

2714. Is that not rather a complicated method?—It is necessary so long as the Collector and the Conservator are co-ordinate officers.

2715. Is there any other direction in which you could suggest any measure of decentralization?—There are some minor matters; for instance, the audit of accounts gives rise to a very large number of objections and a great deal of correspondence. The Accountant-General's standard list of objections contains 203 entries, any one of which may be quoted against any particular item any month. A lot of them are very minor points and could be eliminated if a district forest-officer was allowed a monthly sum as petty cash which could be spent on his certificate, without all the detail vouchers that are now required by the Accounts Department.

2716. What sum would you decide as a limit to this petty cash?—It should depend on the seniority of the officer; it would depend on the Conservator to fix the sum; the Conservator is the best judge of his men.

2717. Instead of fixing a limit, would you suggest that the Conservator might be given a fixed sum of money which he could assign as he thought proper to the forest officers for the purpose of petty cash disbursements?—I think that would mean more complication in the accounts. The Conservator does not distribute grants; there is given to each district forest-officer a letter of credit on the treasury in his district and he draws cheques against it, but a voucher is required if he buys a two-pie box of matches.

2718. If a certain sum was given to the Conservator for petty cash, for which his personal voucher would be sufficient, would that not meet all your objections?—I do not think that would do as well because that would mean that the money was distributed through various districts, whereas each district account is required to be separate.

2719. Would not the proposal which I make to you be a good substitution for the present method?—I would sooner see it the other way—that each district forest-officer should have power to spend from his own Government money—not from the Conservator's allotment—a certain monthly sum. That would diminish a lot of petty objections from the Accounts Office.

2720. And would give time to the district forest-officer for more practical attention to the proper business of conservancy?—Yes.

2721. Are there any powers which you think could be usefully delegated by you to your district officers?—A great many, and if the revised Code is carried out that will be done. The revised Code provides for the delegation of a great many powers; in fact, it does all that is necessary, I think, in that line.

2722. How is it that you have got a revised Code which is not sanctioned yet?—It is pending with the Government of Madras for orders.

2723. Practically if this is sanctioned it will give you greater freedom and give your subordinates all the freedom you think necessary?—Yes, as to minor references—writing off stock, giving contracts and sanctioning minor expenditure, etc., a lot of these would be entrusted to the district officers.

2724. Have the Government of Madras been very willing to meet the suggestions of Conservators?—The Code is now with the Government.

2725. How long has it been with the Government of Madras?—I think since April of this year.

2726. In what department?—The Revenue Department. I am not quite sure when it went up

to Government; it may be later than that. We finished with it in April; a certain amount of printing had to be done before it went in, so it may have been later.

2727. Where did these suggestions come from—from the officers or from the Government?—They came from a Committee that we had. It was a question of working out the relations between the Collector, the Conservator and the district forest officer, and various suggestions were made.

2728. Are your forest officers pretty good linguists as a rule?—I am sorry to say they are not.

2729. How can an officer who has not a mastery of the vernacular get into communication with people?—He is dependent on his local subordinates knowing English in most cases.

2730. Instead of knowing the vernacular, he expects these people to know English, or else he depends on an interpreter?—Yes.

2731. Is that a satisfactory state of things?—Certainly not; now it has been modified; this has only been the case for the last ten or twelve years. The examination standard in the vernacular was lowered some years ago; it has just been raised again. The older men had a perfect command of one language and could talk to the natives anywhere; the men who came out more recently with this lower standard test have not been able to get very much command of the language.

2732. And that has led, I suppose, to very unfortunate results?—I think it has kept us out of touch with the villagers.

2733. Is there much movement of forest officers from one circle to another?—Not much.

2734. You do not find that the leave regulations—the desire of officers to go on leave or the granting of leave—have necessitated the movement of officers very much?—When a man goes on short leave he comes back again to the same district; if he goes on long leave his post is very often filled up and he gets another district.

2735. In forest districts may one assume that—in adjacent tracts at all events—the same language more or less prevails?—In adjacent tracts one language prevails more or less. It works gradually down from Telugu in the north to Tamil in the south and Canarese on the west coast.

2736. Who assigns the various districts?—The Government.

2737. What do you mean when you say the Government?—Well, it is rather outside my ken; the matter is taken up in Council; whether it is the Governor in Council or what department it is I am not certain; it appears in the Gazette as a Government order.

2738. Do you find, as a matter of working practice, that regard is had to the fact of an officer knowing a particular language being sent to a district where that language is spoken?—As a rule, yes; not always. It may happen that a man is particularly good at a particular sort of work, and that he is transferred from one district to another in order to carry out a particular kind of work, irrespective of the fact that the language of the district he is going to is different from the language he has studied.

2739. Do you have to report confidentially on your subordinates?—On certain subordinates.

2740. Do you know whether in assigning men to various posts consideration is had to the question whether or not they are well acquainted with the people in the district which they have to manage?—I do not think their acquaintance with the people is considered; their acquaintance with the language is considered.

2741. Does not one rather go with the other?—Not necessarily; you may have a language spoken over many districts; the people vary from district to district.

2742. Is it not almost an essential requirement of a forest officer that he should have an intimate acquaintance with the people scattered about his

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district; is not that necessary to good forest administration?—For administration he ought to have it, yes.

2743. And yet as far as you know that is not considered when the assignment of posts is made?—So far as I know that is not considered.

2744. But you would agree with me that it is an essential?—Not from a forest executive point of view; but from an administrative point of view I admit it.

2745. Is it not very difficult to divide the two?—So much more of our work now lies really in the forests.

2746. A good deal of the conservation of forests depends on the good will of the people who dwell therein?—The dwellers in the forest are few; it is the dwellers outside who demand the forest produce; they are the people we have to get to know.

2747. (Sir Steyning Edgerley.) You said that if you get this new Code you will have sufficient authority in technical matters and that it will practically settle your Forest Department co-ordination to your satisfaction?—Yes.

2748. But you seemed to me to make a reservation; you said, sufficient authority "upon technical matters"; is there any field where you consider that the control of the Collector should not come in?—There are certain matters in which at present the requirements of the forest are entirely subordinated to the requirements of the villages.

2749. And you do not think you would like to have more authority in that sphere?—I think there are cases in which the subordination is carried too far, and carried so far that it results in a gradual deterioration of the forests.

2750. Do you suggest that that subordination is carried further than the requirements of the people necessitate?—Further than the actual needs of the people require; yes, I think so occasionally.

2751. You think it is overdone?—It depends; it is so very difficult to make a statement as to its being overdone in a particular case. It is overdone in this way; that if it goes on being done to the same extent to which it has been done, the area of forests will diminish and there will be then less area for the people's privileges.

2752. But with regard to what I may call the outside factors of the case you would admit that the Collector is possibly a better judge than the forest officer?—I think politically he is.

2753. So that although you can point to the deterioration of the forests, it may be a painful necessity?—A painful advisability.

2754. Take for instance impounding villagers' cattle?—One of the things we have most to complain of is the very heavy grazing in the forests that we have to provide for.

2755. But after all, so far as that goes, you consider that the Collector and the district authorities have a very complete control?—Quite a complete control.

2756. And so far as regards what we may call reserved forests, in actual forest work this new Code will give you all the powers you require?—Yes.

2757. (Mr. Meyer.) The Head of the Forest Department in Madras is a Member of the Board of Revenue?—Yes.

2758. Each Collector is the local Head of the Department in his own district?—Yes.

2759. The district forest officer is his assistant?—He is forest assistant to the Collector.

2760. You are the advising and inspecting officer?—Yes.

2761. Do you control the district forest officer direct in any matters?—In the examination of sanctioned working plans and in certain account matters.

2762. That is to say in what you might call technical forestry?—Yes, only then when it has been approved by the Collector and sanctioned by the Board.

2763. When you talk of working plans you mean the regulation of coupes and so forth?—The regulation of the working of the forest in all matters.

2764. The Collector does not know anything about that scientifically?—The regulation provides what portions are to be open to grazing, and what portions are to be closed to grazing, what the annual outturn of fuel, etc., is to be, all these are technical matters altogether.

2765. The Collector sends the district forest officer's diaries up to you and you deal with them?—Yes.

2766. Then as to establishments, you have the district forest officer, who in general administration is under the Collector, and in technical matters under you to a certain extent?—Yes.

2767. Then who come next?—There are a few sub-divisional officers, either junior imperial officers or provincial men.

2768. So far as they are provincial men they are rangers?—No; the provincial men are the extra assistant conservators; then come the rangers. Each district is divided into ranges. Below the rangers come assistants in the way of deputy rangers.

2769. The rangers and deputy rangers get their training at Dehra-Dun?—The rangers do; the deputy rangers who have been there are those who went up to pass for rangers and failed.

2770. Can a man become a ranger without having received a technical training at Dehra-Dun?—Only after long approved service.

2771. Who appoints the rangers?—The Conservators.

2772. So that you have a certain power of appointment?—Yes.

2773. The Collector does not appoint rangers?—The Collector makes no appointments in forest administration.

2774. You spoke of appeals. You said that when a district forest officer dismisses a guard the guard has an appeal to the Collector. Is that so?—That is so. The question was discussed by the Code Committee and for the reason I have already given—that there were such a number of them to come to one officer—it was decided that the appeal should continue to lie to the Collector instead of being transferred to the Conservator.

2775. Is that advisable?—I think if the Conservator had the authority it would be better, because a forest guard is often dismissed for neglect of technical work.

2776. Anyhow, if it must go to the Collector you would let the appeal to the Collector be final?—Yes.

2777. You would let these people have one appeal only?—Yes.

2778. The character of the Madras forests is special; your forests are scattered all over the plains, are they not, although of course you have your hill forests?—We have forests scattered over the plains, and we have big blocks of forest.

2779. A great deal of the plain forest is really scrub jungle?—Yes.

2780. Part of it is grazing land?—Yes.

2781. That is really managed by the Revenue Department?—Not in the reserves.

2782. The Chairman asked you some questions about prospecting licenses. Do not prospecting licenses come under the general mining rules?—Yes, but the prospecting license and the mining license are two very different things.

2783. There is a set of rules which govern both?—Yes.

2784. You deal with them because the land which the applicant desires to prospect and to mine happens to be in the reserve forests?—The forest heads include the minerals; the mica mines in Nellore, outside the reserves, are under the Forest Department.

2785. These mining rules were sanctioned by the Government of India and by the Secretary of State more or less?—I do not know.

2786. You spoke of a revision of the Madras Forest Code that was in the course of being effected. The Madras Forest Code is modelled, I think, on the Government of India Forest Code more or less?—More or less.

2787. With necessary differentiations?—Yes; I say more or less.

2788. The Government of India have recently been revising their Forest Code and giving ampler powers to Conservators and forest officers?—Yes.

2789. Are the amendments proposed in the Madras Code analogous to those or are they independent of them?—They are analogous to those, but the Government of India had not the question of the relative position of the Collector, the Conservator, and the district forest officer to decide; we had to decide that in addition.

2790. But the amendments are analogous so far as they go?—Very much so. We began the revision before the last issue of the Government of India Code was published.

2791. You began the revision first, independently?—Yes. That Code was received while the Committee was sitting, and we utilised it; it helped us considerably.

2792. Are not the powers of the Inspector-General of Forests in Madras and Bombay much less than they are in northern India?—Very much less; he has, I believe, only power to advise when asked to do so.

2793. Can he come into the province without being asked by the Local Government?—I understand he cannot.

2794. Has he been much to your province?—No; but he is expected next week.

2795. Can you say when the last visit of an Inspector-General took place?—I cannot remember; I think it was while I was home on furlough in 1899.

2796. Therefore he is a rare visitant to Madras?—Very rare.

2797. Do you think that his visits when they happen produce good?—I think they might.

2798. They do not, but they might?—Well, in this way; he may give advice, but the advice may not be followed by the Local Government.

2799. He might give good advice?—Yes.

2800. He has a larger experience than any forest officer in this province?—Yes.

2801. And as the result of his experience in other parts of India he might give good advice?—Yes.

2802. But you think it would be rejected by the Local Government?—It might be.

2803. But if the Local Government followed it the results would be good?—Probably.

2804. Personally would you like to see the Inspector-General here oftener?—Yes.

2805. You think that good would accrue to yourself professionally?—I think with his wide experience of forests all over India and Burma his advice would be very useful to us.

2806. Chiefly in technical matters, not upon matters of administration?—Solely in technical matters.

2807. In your Madras Forest Act there is a section which requires a reference to the Governor-General in Council before any disafforestation can take place. Do you think that is necessary?—I do not think that the Local Government should have absolute power to disafforest large blocks of reserves which are required for the good of the State but there are numerous cases in which it is necessary to disafforest a few acres, e.g., for a railway station in a reserve, or to improve a boundary line, etc., and in such cases I think the Local Government should have power.

2808. Is there any other section of the Forest Act which you consider is unduly obstructive?—No.

2809. Would you give the Board of Revenue larger power to notify reserved forests?—Yes. As you are aware, under the Forest Act two notifications have to be issued; one is under section 4 stating that the Government is going to make the reserve, and calling upon anybody who has a claim to make to put his claim before a specially named officer; then an enquiry takes place and in due course, when all claims and appeals have been heard and decided, another notification, which is called the final notification, is issued also by Government, saying that until such and such a date the forest shall be a reserved forest. I do not see why anything should go to the Government after it has once approved of the original notification; I would leave the details to the Board.

2810. (Mr. Dutt.) You have spoken of the Forest Act; what is the date of that Act?—It is the Madras Forest Act V. of 1882.

2811. That is the last Act that has been passed; no newer Act has been passed since?—No. Rules have been passed under the Act but no new Act has been passed.

2812. Are there reserved and unreserved forests in all the districts?—I should say there are reserved forests and unreserved lands; not necessarily forests.

2813. In most revenue districts in this province?—In every revenue district in the province.

2814. You call them unreserved tracts; you do not call them forests?—They are occasionally referred to as unreserved forests, and occasionally as unreserved lands; they do not come under the Act as unreserved land.

2815. Has the Collector equal powers with regard to both, or has he larger powers as regards unreserved tracts?—He has larger powers with regard to unreserved tracts.

2816. As laid down in the Code or in the rules?—The restrictions as to unreserved forests are laid down in the rules.

2817. So that you may say that so far as unreserved tracts are concerned the management is almost entirely in the hands of the Collector?—The management of the lands is entirely in the hands of the Collector; the management of the produce, until the lands are required for other purposes, is a good deal under the control of the district forest officer, who is the subordinate of the Collector.

2818. So that his action is controlled and directed by the Collector?—Yes.

2819. Do not these unreserved tracts include much grazing and pasture lands adjoining villages?—They include practically all unoccupied land, all waste lands outside the reserved forests.

2820. So that villages have no waste lands which are not included in the unreserved tracts?—They have free rights in the unreserved tracts—rights to graze, rights to cut timber and fuel for domestic purposes. There are certain tracts which are reserved; one or two of the more valuable tracts are reserved, so as to stop their actual denudation.

2821. Have they to pay any sort of tax for these rights of grazing cattle and so on?—On unreserved lands, none whatever.

2822. Do you not limit the amount of fuel which one individual person can take away?—Not if he takes it for personal use.

2823. Suppose a man took cartloads of fuel away, not for his own personal use but for sale in the bazaar, you would not allow that?—Not if we caught him. Most of our officers are in the reserved forests; the protection of the unreserved forests is very weak.

2824. You would stop it if you caught a man at it?—The revenue establishment assists us to deal with big cases like that.

2825. Then with regard to these pasture and grazing lands; do you know if the villagers—the village unions—have any share in the management

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of these lands?—I think, as a rule, they all mismanage; there is no control at all.

2826. Have they any power of management?—The thing is free to every man.

2827. But somebody looks after them?—Nobody looks after them.

2828. Would you recommend that the village unions should have some power to look after them and be made responsible for looking after them?—Not the whole of the unreserved lands, because some portions must be left for the extension of cultivation and various other matters; but I should recommend that, when available, a portion should be set aside as a fuel and grazing reserve, and that village communities, when they become trustworthy enough, should have control over them.

2829. Have you much experience of village unions?—This experiment of starting village forests was made when I was quite a junior officer many years ago, and had to be given up because the rich men of the village absorbed all the fuel and all the grazing, and the poorer people were left out in the cold.

2830. That was many years ago; has there been anything of the kind since?—It has been given up.

2831. You have not had any experience since then?—Experience in what matter?

2832. To justify your talking as you did just now about the untrustworthiness of village unions "when they become trustworthy."—I have experience, more or less, every year of the forest offences in villages.

2833. You would restrict the right of appeal to one appeal only?—I should like to modify that a little. As a rule I should say there should be an appeal to one officer above the appointing officer; that is, generally one appeal, but there are certain cases in which there might be more.

2834. In some cases a man can appeal to the Board of Revenue?—There is practically no limit to the appeal.

2835. An eight or ten rupee man can appeal to the Board of Revenue?—Yes.

2836. Your objection to that is that it adds to work?—It adds to work, and it serves no useful object.

2837. Would the Government get the same class of men if you restricted the right of appeal of dismissed servants?—In the lower grades I think we should get a better class.

2838. You think that giving them this right of appeal results in your getting a worse class of men than you otherwise would?—Yes; they come in to loot, knowing that they can come back again on appeal.

2839. Are you referring only to the forest guards or generally to the Government Service?—I should be sorry to make such a statement about the Government service generally; I was speaking of the lower grades.

2840. Then you would restrict the right of appeal only in their cases?—No, I would restrict it in all cases.

2841. (*Sir Frederic Lely.*) As a matter of fact, in recent years, there has not been much friction between the Revenue and the Forest Departments?—Very little.

2842. Any at all?—Practically only on quite minor and personal matters.

2843. In some parts of India we point to the relations between the Forest and Revenue Departments as a model of harmonious co-operation between departments; I take it that that is pretty much so in Madras?—It is, I think.

2844. Is the Forest Department popular in Madras among the people?—No.

2845. Why, do you think?—They have been accustomed for years and years to cut and graze and do as they like; they regard the forest as noman's land, and they do not understand land being reserved for forests. If a thousand acres is given up for coffee planting there is not a murmur, and

the people do not attempt to steal the coffee trees or anything of that kind; if the same thousand acres is reserved for forest, and the people are kept out of it, they begin to howl at the injustice of it.

2846. As a matter of fact is it not true to say that the actual supply of grazing is on the whole increased by the forest conservancy because of the better management?—It should be for a time.

2847. The people get a great deal more out of forest conservancy than they understand?—Undoubtedly.

2848. So that much of the unpopularity is simply due to the fact that they do not appreciate the facts of the situation?—Exactly.

2849. Why cannot they be made to take a clearer view of the facts; is it not chiefly because forest officers are not sufficiently acquainted with the language to talk to them freely and explain matters to them?—It may be partly that.

2850. I do not wish you to be too hard on your own men, but is there not a great deal of truth in that?—It is partly that, no doubt; but it is partly also that all our men are so hard worked that they have not the time to talk to the villagers.

2851. But a forest officer is not tied too much to his desk surely?—He is terribly tied to it. In the Anantapur district, my first district in India, in 1885, the office consisted of two clerks who had each about two to five hours work a day; the same office now consists of six clerks, the area of the district being the same.

2852. An essential of good forestry is out-door work?—Yes.

2853. And an essential of efficient and popular forest administration is that the forest officer should be able to make himself understood by the people?—Yes; to enable the people to be gained over to our side it is necessary that the officer should be able to do that, for administrative purposes; for executive purposes it is not necessary.

2854. I understand that you would favour the setting apart of a village forest as an experiment for management by the people in return for the enjoyment of fuel and grazing there?—I should be very glad to see it applied as an experiment, but not wholly under the control of the village communities; there must be forest management.

2855. It must be under the direction of the department?—Yes; subject to that it should be managed for the village community by the Forest Department.

2856. Is not the examination in languages for forest officers the same as for civilians?—It is now: it has just been revised.

2857. As at present conducted, is enough stress laid upon colloquial knowledge of the language?—I have not conducted an examination in the vernacular for many years; I do not know how they are managed now.

2858. (*Chairman.*) You gave us to understand a moment ago that you were very much tied to your desk. Will the suggestions that you have made to us and which have been made by the revised Code liberate you to a great extent?—Not as much as I would like. There is one thing that will liberate us to a great extent, and that is a proposal which is also before Government to introduce a scheme of having trained accountants to relieve district officers of the preparation of accounts. As to what those accounts mean, I may say that in one district alone the account of timber brought in and moved during the month runs to 36 sheets of foolscap paper.

2859. Have you or has any forest officer got to certify to each of the 36 sheets of foolscap paper as being correct?—No, I do not certify to that; it comes from the district forest officer; the district forest officer signs that as correct; it is compiled from the different range returns in the district; it comes to my office and it has to be checked with the cash account.

2860. You are responsible that the account is correct?—Yes.

2861. And you sign somewhere or other?—I pass the accounts.

2862. Of course you never attempt to check them?—I cannot personally do it.

2863. Although you sign for their correctness?—I do not sign for their correctness; I raise certain objections and subject to those they are passed. The accountant-clerks do that and they are not sufficiently educated or well paid to do the work properly.

2864. It is this that accounts for so much of your time?—More particularly in the case of the district officers.

2865. What is it that occupies so much of your time at your desk?—I have had all sorts of special reports to do lately.

2866. Called for by whom?—Chiefly the Board of Revenue.

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2867. On what sort of subjects?—We had to write a long report on the proposed re-organisation of the department; the necessary strengthening of it in all its branches and so on, to justify certain proposals that were going to be made.

2868. Do you get many of these special reports in the course of your ordinary duties?—No, not many; I am not nearly so much tied to my desk as the district officers, and they are chiefly tied because of the accounts.

(The witness withdrew.)

Mr. C. G. W. CLOGSTOUN was called and examined.

2869. (Chairman.) You are District Superintendent of Police in the South Arcot district?—I am.

2870. What is the organisation of police in Madras roughly speaking?—There is an Inspector-General of Police and five Deputy Inspectors-General.

2871. I mean in your own district?—I am in charge as the District Superintendent of Police, and I have under me an Assistant Superintendent in charge of a sub-range, but I have now a native deputy superintendent who has taken his place.

2872. Under you and the deputy superintendent, what are there?—I have 15 inspectors, about 100 head constables, and 700 constables.

2873. Do you take any administrative charge of a portion of your district or is that entrusted to your subordinates?—The district is for administrative purposes divided up into divisions; each division is under a police inspector; he has under him again 5 or 6 or 7 or 8 stations; a head constable is in charge of each station with so many constables under him again. These head constables look after a certain number of villages and deal with the crime which is committed therein.

2874. I understand that in Madras the inspector is in executive charge of a sub-division?—We call them divisions.

2875. Is a great deal of your time unnecessarily devoted to work in your office as distinct from your district?—I do not find that I have too much office work to do. I can very easily do my office work. What I do find is that in the districts the area of supervision is too large. My district, for instance, is 5,000 odd square miles. I have in it 86 police stations. Now, one-half of these stations, roughly speaking, are handed over to the deputy superintendent, and we each of us have to inspect these stations at least once in the year. If there are many interruptions, it often happens—I will not say very often, but it will happen—that a station will not be inspected for 18 or 20 months together; it may be inspected at the beginning of one year and towards the end of the next year. I think our districts should be small enough to enable us to get over them at least three or four times during the year.

2876. You would represent not that the office work of your district is too great, but that the size of your district is such that you are practically prevented, for physical reasons, from visiting your outlying stations as often as you ought?—Quite so.

2877. The remedy lies, in your judgment, not so much in an alteration of the kind of work allotted to you, as in an increased staff allotted to the district?—An increased staff or a decrease in the area. If the District Superintendents were all given Assistants to do their office work when they go on tour, they would be able to move about more quickly and inspect more often than they are now able to do.

2878. I understand that the administrative charge of half your district is run by yourself and that of the other half by the deputy superintendent?—Yes.

2879. Is it not clear therefore that either one-half of the district is controlled by too high an officer or one-half is controlled by too low a grade of officer?—So far as supervision is concerned, the work is much the same. Virtually the District Superintendent has charge of the whole district; he is responsible for everything that takes place in the whole district. As a matter of fact he is expected to visit, besides his own range, a portion of his Assistant's range during the year. The actual amount of inspection performed by each is about the same, because the assignment of work differs in each part of the district.

2880. Do you find that you are in close enough touch, not only with your Assistants, but with the various authorities in your police district?—I think so. We often meet to discuss matters, and so far as I know in the whole of my service our meetings have always been amicable; I have never had any difficulty.

2881. Do you yourself and your European divisional officers have a good knowledge of the vernaculars in your district?—Fairly good for general conversation; I do not think I should be able to discuss politics in the vernacular, but for enquiry into cases of crime I find my knowledge is pretty well sufficient.

2882. When you have to interrogate a witness or a prisoner, are you able to follow him with ease in the vernacular?—Unless his dialect is very bad; occasionally in some of the outlying villages the dialect is very vulgar and it is very difficult to follow; in that case we have to get an interpreter.

2883. You think you have sufficient knowledge of the language of the district to be able to follow the enquiry?—Yes.

2884. To follow it closely and accurately?—Fairly accurately.

2885. Your immediate superior is the Inspector-General for Madras?—My immediate superior is the Deputy Inspector-General.

2886. Do you find that in your relations with him you are unduly hampered by existing regulations or practice?—No, I do not find it.

2887. In every way you are as free of control, you have as full an exercise of responsibility, as an officer could reasonably require?—I think so; you mean in the matter of appeals?

2888. I mean generally?—Generally speaking, I am thoroughly satisfied; I could not wish for any better arrangement than exists at present.

2889. You can exercise the full amount of responsibility which your position requires?—Quite so.

2890. With regard to your subordinates, can you delegate to them sufficient freedom and responsibility?—I think so. I think the rules are quite satisfactory for the general administration of the department.

2891. Can you suggest any means by which unnecessary office work could be diminished or any way in which by decentralisation the efficiency of yourself or your subordinates could be increased?—There is a difficulty at present owing to the dearth of deputy superintendents; the time will

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come when there will be sufficient experienced deputies provided for all important districts. When that time comes, I think there will not be much trouble because then the Superintendent will be able to get rid largely of his office work and able to go about his district as he ought to do.

2892. What are your relations with the District Magistrate?—We have always been on the best of terms.

2893. I am not speaking personally?—As a Superintendent of Police I have never had any difficulty. I have served in various offices. I myself always admit that the District Magistrate is my immediate superior officer; I never fail when I go to a district or when a new District Magistrate comes on the scene to make him understand what my feelings as regards my position are, viz., that during the absence of the Inspector-General I am entirely subordinate to all orders of the District Magistrate.

2894. Do you find that that works well and smoothly?—Yes, always: it really throws the responsibility on the District Magistrate; he gives you an order to carry out, and you carry it out.

2895. It entails no unnecessary correspondence or delay?—No, I think not.

2896. Can you make any suggestions to us by which either delay or too much correspondence might be obviated; I mean in regard to your relations with the District Magistrate?—The correspondence is always direct; it does not go through any outside channels; if you ask for a District Magistrate's order you always get it as soon as possible.

2897. Can you mention any subject in regard to which you think you might have a freer hand in your relations with him?—No.

2898. (Mr. Hichens.) I understand that your police district is divided up into divisions?—Yes.

2899. But so far as you are concerned you are only brought into relations with one District Magistrate?—Yes.

2900. With regard to the matter of appeals, is there any appeal from your subordinates to the District Magistrate in the case of dismissal?—No: they appeal from an order of the District Superintendent of Police to the Deputy Inspector-General, and from him to the Inspector-General of Police.

2901. Can any one of your subordinates appeal right up to the Inspector-General?—Yes.

2902. There is no finality?—Constables appeal up to the Inspector-General of Police. I think perhaps the appeal might lie only in cases of dismissal to the Deputy Inspector-General of Police, with revision if it were found necessary or found that something had been overlooked or hidden; in that case an appeal should lie to the Inspector-General.

2903. It has been suggested to us that an appeal should lie to one officer above the appointing officer; that is to say, if the appointment of a constable was made by the District Superintendent, an appeal should lie by the constable, if he was dismissed, to the officer just one grade above the Superintendent. What do you say to that?—I think that would be sufficient in the case of constables and head constables, but as I say if there was any reason why he should appeal to a higher power it might go up to the Inspector-General of Police. There may be instances of a mistake being made on account of some paper being lost or kept back, or some fact not being known, and justice having been evaded; an appeal might then lie one step further.

2904. Then you would allow everybody an appeal to the Inspector-General?—In those cases, yes, in the case of dismissals.

2905. Are you brought into relations at all with the Inspector-General under the Government of India?—No, I have nothing to do with him.

2906. (Mr. Dutt.) The pay of inspectors ranges from what figure to what figure?—In my particular district I do not think I have any below Rs. 100 or above Rs. 200.

2907. What is the pay of the head constable?—Rs. 14 to Rs. 25; the Rs. 25 grade is now being done away with. Then I have sub-inspectors also; they are now being introduced into the Police Department.

2908. Will you tell us how many you will have; you have not got any yet?—They are now coming in from the Training School.

2909. At present these head constables are in charge of stations?—Yes.

2910. Do you think that head constables are sufficiently up to their duties to be fit for station charge?—Yes; in very many instances they have turned out very satisfactory work. The idea now is to substitute sub-inspectors in place of these constables, who are more highly trained officers from the Vellore Training School. It is doubtful whether they will be of any practical use to us for several months to come, because their knowledge is more or less theoretical at present.

2911. So you cannot give a final opinion till you have tried the new sub-inspectors for some time?—No.

2912. What supervision has the District Magistrate over the investigation of criminal cases; do special reports go up to him in important cases?—Of course he gets the judgments from the whole of his courts.

2913. I am referring to cases under investigation by the police?—In grave crimes, such as murder or dacoity and gang robberies, the Superintendent and Assistant Superintendent in their weekly reports submit investigation reports of new cases and old cases to the District Magistrate, and, through the District Magistrate, to the higher police authorities; so that the District Magistrate is fully aware of how the investigation into these grave crimes is proceeding.

2914. On the receipt of these reports does the District Magistrate give his opinion as to how the future enquiry should go on?—In very rare instances, I think. Although I am getting reports week after week it is difficult generally to follow up cases unless we register the cases as a whole in some register; in fact we find it very difficult ourselves to follow up cases like that.

2915. In a very serious dacoity case would you not expect some instruction or opinion from the District Magistrate while the case was under investigation?—If the case has been immediately enquired into and the investigation has been regular and according to law, there will never be any opportunity or necessity for the District Magistrate to give instructions.

2916. So that there will be no such instructions?—Very rarely.

2917. You think there will be some?—I do not remember any case; probably it would be put on one side to await the result of the trial; often when a case has been disposed of, I have had passed on to me the duty of making an enquiry into the conduct of the police.

2918. Then, when the investigation is complete, does it sometimes happen that the District Magistrate on perusal of the papers directs that the case should come up for trial?—I think I remember a few instances where that has happened, but very few.

2919. How far does the District Magistrate interfere in the departmental work—the promotion of sub-inspectors and constables and so on?—He very rarely interferes. If one is on friendly relations with the District Magistrate he may often suggest that a certain inspector or head constable is unfit for the position he holds; but he very rarely will go out of his way to interfere with the police administration of the district so far as appointments are concerned.

2920. Do the police rules give him any power to cancel promotion?—No.

2921. Then how does he interfere?—He would only do it in a friendly manner.

2922. He would suggest that so-and-so ought to be promoted or that so-and-so ought not?—Yes; he may say "I think so-and-so is a good man."

2923. Is it necessary under the rules to inform the District Magistrate when a Police Officer is to be promoted?—I do not think it is. We have a personal knowledge of our own subordinates and keep careful records of their work, carefully following their career. Then they are promoted on a six months' probation; if a man turns out satisfactory his promotion will be confirmed, otherwise it will not.

2924. (*Sir Frederic Lely.*) It is not very long ago that an order was issued that District Superintendents of Police should not make long tours, but should return at brief intervals to their headquarters?—I do not remember such an order.

2925. I have heard of it in other parts of India?—As a matter of fact we always understand that we should return to headquarters once in a few weeks, but there is no specific order that we should; we do it for our own benefit.

2926. You say that you are in charge of one-half of the district and another officer is in charge of the other half; are you empowered to make an exchange with him, he taking your half and you taking his, so as to give the other division a chance of your personal supervision?—We do that.

2927. Have you the power yourself to arrange that?—Yes we can inspect any division in the range that we think fit.

2928. You can take permanent charge of it?—Yes; the inspectors are in permanent charge of these divisions, and we inspect the inspectors' work.

2929. A certain portion of the district is handed over to your Assistant, and the other is under your superior charge; you do not change about with him?—Not entirely.

2930. Do you think it would be a good thing to do so sometimes, so that all the district may within a certain period come under your own special eye?—I do not think it could be done very well, because in our range we have the headquarters office which requires constant supervision. We have the manager there and some 12 or 13 clerks, and at least once a month we have to look through all the various registers and books to see that they are properly kept.

2931. Now as to touring; it is very necessary that you should tour a good deal?—Yes.

2932. Have you to take tents with you?—Nearly always.

2933. Is your district not supplied with circuit houses?—There are very few bungalows; sometimes you will find only six or seven in a whole district.

2934. Would it not add to the efficiency of your work to have bungalows at stated places?—I think it would. The tents are Government property and it is impossible to strike a tent when it is wet without doing it damage. In the rains our marches are often delayed because we cannot strike our tents; so that it would add to the ease and comfort of inspection if bungalows were built everywhere.

2935. It would be a great help to you to be able at an hour's notice to take your portmanteau and go straight off to a house which you would find ready furnished for you?—It would.

2936. You speak of the very satisfactory attitude towards each other of yourself and the District Magistrate; is that universal in the Madras Presidency?—I think it is.

2937. (*Sir Steyning Edgerley.*) You have no personal assistant?—No. I have been in charge of this district only for the past six weeks, but I have been in districts like Bellary where I have had no Assistant for three years.

2938. The South Arcot district is supposed to have an Assistant?—Yes.

2939. At present it is temporarily without one because the recruiting is not up to full strength?—Yes.

2940. When the recruitment gets up to full strength will you have an Assistant Superintendent as a personal assistant?—We hope so.

2941. Is that not against the principles of the Government of India; have you seen any orders on the subject?—Yes; the deputies are supposed to be our personal assistants, I think.

2942. You think that if you have a deputy in this particular district it will be really to free you in the matter of office superintendence?—Yes.

2943. That will be of much more use to you than say a second Assistant Superintendent in the district?—Yes; I think that is the universal opinion of all Superintendents.

2944. You told us that you recognise your position of subordination to the District Magistrate, and you added "while the Inspector-General is away"; what did you mean by that?—I meant this. If we were to rely upon the advice and guidance of the Inspector-General of Police in perhaps a serious matter of riot in a headquarter town, he might be up in Ganjam, out of reach at the time.

2945. Suppose he was actually in South Arcot when anything of that sort occurred, he would not displace the District Magistrate?—No.

2946. Your allegiance would still be to the District Magistrate?—I should inform the Inspector-General of Police about the occurrence, but I should still look to the District Magistrate because of his local experience.

2947. On the constitutional position, who is the man who is responsible?—The District Magistrate is responsible for everything that goes on in his district.

2948. Would you have to take your orders from him or from the Inspector-General of Police?—I might not take orders at all; it is a very rare instance where one would ask for orders; possibly it might arise in case of a serious riot occurring during festivals or something of that sort; then, of course, one would apply to the District Magistrate.

2949. With regard to instructions from the District Magistrate, referred to by Mr. Dutt, is the position here the same as in Bengal? Under the Criminal Procedure Code your investigations go up to the magistrate having jurisdiction?—Yes.

2950. That is not necessarily the District Magistrate at all?—Not necessarily the District Magistrate.

2951. I mean, he would be the person who would give the investigating officer instructions, if any one needed to do so, about the investigation of a crime?—Yes; he is the magistrate having jurisdiction.

2952. (*Mr. Meyer.*) When your police officer is investigating a case and the investigation has lasted more than a certain time, he has to submit reports to the magistrate in order to get authorization for the further detention of the prisoner and so forth?—Yes.

2953. And upon that he may receive instructions from the magistrate saying that he must not detain the prisoner any longer and so forth?—Yes.

2954. Do those reports ever go to the District Magistrate or would they go to the Sub-Divisional Magistrate?—They would go to the Sub-Divisional Magistrate; I doubt if the District Magistrate would be aware of them at all in the ordinary course.

2955. And therefore any order you might receive from a magistrate telling you to go on investigating a case would come, not from the District Magistrate, but from the local magistrate?—Exactly.

2956. The District Magistrate learns of the case generally from your diary?—Yes; in grave crimes.

2957. And if he wants information he sends for you or asks for a separate report?—Yes.

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2958. Then in all matters relating to the peace of the district you are the assistant of the District Magistrate?—Yes.

2959. You obey the orders of the District Magistrate even though the Inspector-General should be in the district?—Yes.

2960. You are under the Deputy Inspector-General and Inspector-General with regard to matters relating to discipline and the arming of the force and so on?—Yes.

2961. Suppose you had got both the Assistant Superintendent that you want, and the deputy superintendent that you have already, is the idea that each of them should be in charge of a portion of a district?—No. The Assistant whom we should like to have would be a personal assistant.

2962. I do not ask you what you would like, but what the orders of Government are?—If he is an experienced man I presume he could be utilized to go out and make enquiries or to do some inspection if any important work detained us at headquarters. If he was an experienced officer I think he should be made liable to do a portion of the inspection work that would otherwise be performed by the Superintendent.

2963. You have an Assistant Superintendent normally; he is now a deputy and is in direct charge of inspection over a portion of the district; suppose you had two; could not the second also take direct charge of another portion of the district and thus reduce your work; even if you were left with the office work would that not mean a reduction of your work?—I do not know that that has ever been put forward.

2964. You think that the idea is that he should be a personal assistant to you?—A personal assistant for the sake of office work.

2965. Sir Frederic Lely raised a question as to the larger provision of bungalows in the district. Whose property are the bungalows that you already have?—Sometimes they are Public Works Department bungalows, sometimes Local Fund bungalows.

2966. The ordinary travellers' bungalows are under the District Board?—Yes.

2967. Therefore if you wanted more the District Board could supply them if necessary?—Yes.

2968. (Chairman.) Is there any correspondence which you now have to send in the way of diaries to the District Magistrate which could be usefully cut out from the weekly or daily correspondence?—We keep a daily diary which we submit once a week to the District Magistrate, and the diary includes the progress of the investigation of any particularly grave crime occurring in a district; it is forwarded to the Deputy Inspector-General and then to the Inspector-General, and finally it comes back to us *minus* these grave crime reports, which are filed in the chief office; very often they are returned with remarks.

2969. If you sent the grave crimes report alone to the District Magistrate, would that not save you a lot of correspondence without having any harmful effect on the peace of the district?—He sees them when he passes them on.

2970. But it is necessary for him to see the diary apart from the grave crime reports?—He likes to know what the District Superintendent is doing.

2971. But is it necessary?—It is difficult for me to say, not being in the position of the District Magistrate.

2972. Would you think that any harm would be done as regards your police administration if these enquiries were not forwarded to the District Magistrate?—I think it is a very good system.

2973. You do not suggest any modification?—No.

2974. Is there any other point which you desire to mention to us?—The question of transfers has come up; there is no doubt that the administration suffers on account of these transfers; whether they are absolutely inevitable or not it is difficult to

say. I do not think that District Superintendents should be transferred from one district to another without very good cause. In the case of severe illness where the Medical Officer finds that it is absolutely necessary for the District Superintendent to be changed to another climate, the transfer of course is inevitable, and he must go; otherwise, I think a Superintendent once in charge of a district should remain there as long as possible; it is for the benefit of the public that he should do so; he does not get to know his district until he has been in it some time; if you consider that the district may cover 5,000 or 6,000 square miles, with possibly two or three million inhabitants and three or four thousand villages, it is excessively difficult for any Superintendent, however energetic he may be, to get to know even a small portion of his district under a couple of years; there are no doubt hundreds of villages in every district which have never been visited and can never be visited by a European officer. The result is that the people, not getting to know their European officers, have no confidence in them. I think that if the Superintendent were to remain for a long period in a district the people would get to know him better and have more confidence in him, and bring to his knowledge many evils which now exist of which we are not aware.

2975. How long have you been in your district?—Only a few weeks now; I was lately officiating as Deputy Inspector-General in the Central Range.

2976. How many times have you been transferred from district to district in the course of your 24 years' service?—I have had eleven or twelve transfers.

2977. That means that you cannot have been in any district more than two years on the average?—One district I was in for three years; that was in Bellary.

2978. Does the pay in the Madras Police attach to the district or to the individual?—To the individual.

2979. You have been in your present district before?—For three weeks; on that occasion I was a probationer.

2980. What is it that necessitates this continual transfer of District Superintendents?—Officers ask for it; they want a change; they go upon leave; they have no lien upon their district on their return, and they are posted where there is a vacancy.

2981. Do officers take leave every year?—No.

2982. I do not say long or short leave, but do they take any leave every year?—Rarely, I think.

2983. Do you not think it would be advantageous to an officer if he was bound to take leave every year?—His privilege leave do you mean?

2984. Some period of leave?—I do not think in healthy districts an officer requires leave so often as that.

2985. Do you know that in all Government Service in England every officer is entitled, and is practically bound, to take leave every year. I did not know that; I know they get a great many holidays which we do not get.

2986. Do you know that, as a matter of departmental practice, for the good of the office, an officer is generally required by the Head of his Department to take his leave every year?—I did not know it.

2987. Do you not think it would make an officer's work of greater value during the remaining eleven months if he was bound to take leave for one month?—Possibly; the difficulty would be as to the acting appointments.

2988. Might it not be possible during the 28 days' leave to leave the district in charge of the Assistant?—Possibly.

2989. And would not that change of system, which would not necessitate the continued long absence of a District Magistrate or District Superintendent from his charge, obviate ultimately the

constant transfers which now go on?—I cannot see that. If officers were bound to return to the district when they went away on three months or six months' leave, I do not think any particular harm would be done. Where I think the harm is, is that the officer, having no lien on his district, is often transferred to another district in which he has had no experience.

2990. Then what do you say as to transfers in the case of Assistant Superintendents?—I do not see how these continual transfers can be obviated in their case. For instance, a vacancy occurring in the case of an Assistant Superintendent in Ganjam necessitates an Assistant Superintendent acting for him; yet the next Assistant Superintendent may be at some place 800 miles away; under ordinary circumstances you cannot pass him over for the appointment, and up he goes.

2991. Because of the consideration of pay?—Exactly; he often does not come back again to the place where he was Assistant Superintendent before; somebody else takes his place, and at the end of his acting term of three or six or twelve months he goes into any vacancy there may be, which may be in a district in which he has no practical knowledge of the language at all. These are great difficulties, and I do not see how they can be obviated.

2992. You have not been able to think of any scheme which would get over them?—The only scheme that has crossed my mind is that possibly the Presidency might be divided into Deputy Inspector-General's ranges for the purpose of acting promotions and the senior Assistant Superintendent of a range might act for the District Superintendent who was going on leave. The question would then arise about acting allowances.

2993. (*Mr. Meyer.*) The Chairman has referred to the system in England under which each officer gets a limited amount of leave every year and has to take it. Would a system that is applicable to officers serving in their own country, and not necessarily separated from their families, be applicable to European officers serving in India?—There would be a great objection to forcing officers to take a month's leave every year; they would not be able to accumulate the three months' privilege leave which entitles them to run home and see their family.

2994. With regard to your suggestion about acting appointments, is it necessary that when there is an acting appointment to be made the next senior man should be put in; could not the next senior man in the same district, if he is fit,

be put in; I am not speaking of permanent promotion but of an acting appointment?—Perhaps it would be fair enough to give him an acting appointment for two or three months, but occasionally a District Officer taking short leave is bound to extend his leave on medical certificate and he might be absent for a year; then what would you do?

2995. Suppose a man takes six months' leave on private affairs; could you put in a local man even though the next in seniority would lose his turn?—The loss of pay for the six months would be rather heavy.

2996. But in the course of twenty years' service would not things more or less balance themselves; where he lost once he would gain another time?—The chances might be equal for and against it, but the opportunities might not occur in a man's career to make up the balance. I think, on the whole, it would be considered unfair.

2997. It would be unfair perhaps to the *personnel* of the service, but of advantage to the district?—That might be so.

2998. (*Sir Steyning Edgerley.*) Do you not think this might be done without any hardship to individual officers: on the Bombay side we allow Assistant Superintendents to go on special service; for instance two or three have gone into the service of the Rajputana Railway. It is very desirable to transfer them when a vacancy occurs. The Government of India sanctioned an arrangement by which, when any of these two or three officers cannot get a vacancy according to their turn, they are given the acting allowance. Could you not serve the public service without injuring the individual by making an arrangement of that sort generally?—Do you mean giving an acting allowance without transferring them?

2999. Yes; the audit officer says, A. B.'s junior is now acting in charge of the district, therefore A. B. is entitled to an acting allowance?—What allowance would the other get?

3000. He gets the acting allowance as District Superintendent?—That would be an increase of expenditure.

3001. It would be an increase of expenditure, of course, but my suggestion is that if Government wishes this improvement in administration they must not make it at the expense of the particular officer, but at their own expense?—I quite agree; if that could be done, there is no doubt that the administration would benefit.

(*The witness withdrew.*)

Adjourned.

FOURTH DAY.

MADRAS, Tuesday, November 26th, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

Rao Bahadur M. ADINARAYANA AIYAR was called and examined.

3002. (*Chairman.*) What experience have you had in the Madras Government?—I was for several years employed in the Board of Revenue and the Government Secretariat; I was also employed for some time in the Collector's office in Madras and in the Sea Customs office; then for about 13 years or more I was connected with the Settlement Department as Assistant Commissioner and Deputy Commissioner of Settlements.

3003. In Madras?—In the Madras Presidency. I did settlement work in Tanjore, Trichinopoly, and other districts. I have now retired.

3004. Do you think that the tahsildar on whom depends the work of revenue collection is rather inclined, looking at his prospects of advancement, to pay too much attention to the amount of revenue which he collects in the year?—He pays a good deal too much attention to that; he does not

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concern himself sufficiently, I think, with ferreting out local troubles and causes of deterioration, and that kind of thing.

3005. Perhaps you mean, not so much ferreting them out, as paying attention to them when they are brought to his notice?—Yes.

3006. It would hardly be the duty of an officer of Government to ferret out grievances?—No, not to needlessly get them manufactured; but where they do occur, instead of slurring over them, he ought to give attention to them.

3007. You think that his idea is that his promotion depends upon the amount of revenue he collects?—He practically has come to be identified with the collection of revenue; I do not mean to criticise the whole class adversely.

3008. The tahsildar is the superior of the revenue inspector?—Yes.

3009. Do you think that the position of these officers ought to be raised?—Yes.

3010. You do not think a knowledge of the vernacular is so important as it used to be?—Yes; there is a considerable extension of English knowledge at present, but a better knowledge of the vernaculars would be very useful, because it would give more opportunities for the officer to get into close communication with the people.

3011. Probably the man who has the keenest grievance is the poorest man?—Yes.

3012. And it will be the poorest man who has least knowledge of English?—Yes, he is the least vocal of the people, too.

3013. A man, unless he knows the language well, cannot express his troubles?—No.

3014. Therefore it is very important that the Government officer should know the vernaculars?—It is, but, with the amount of correspondence that goes on, the need of that knowledge is not perhaps felt so much.

3015. You say you think the tahsildars should be graded with Deputy Collectors?—That is my view; that would give them a status, and add strength to their opinions, too.

3016. Would it raise their pay?—It need not very much raise their pay; the present lowest rate of a tahsildar is Rs. 150; I think about Rs. 200 should be the minimum that a tahsildar ought to get.

3017. What does he get now?—Rs. 150; we must have some interval between the revenue inspector and the tahsildar, and as I propose that the revenue inspector's position also should be raised, I would charge him more with the collection duties and make him more responsible for that; as he will have a smaller charge, he could look after that work more closely.

3018. What is the size of the tahsildar's charge?—His *taluk* consists of about 100 to 120 villages; I cannot be exact.

3019. How many people would there be in a village on the average?—About 300 or 400 you may say; there are many villages which are uninhabited; there are also larger villages with 200 or 300 inhabitants only.

3020. Is it your view that the tahsildar, owing to the necessity of collecting the greatest possible amount of revenue, is so occupied that he is not in touch with the people in his *taluk*?—He looks mostly to the collection work.

3021. He does not mix with the people very much?—He cannot mix closely with them when he is making collections.

3022. Has the tahsildar much opportunity of being in touch with all the people in his *taluk*?—He has to move about; recent orders require him to be on the move for about 20 days in the month.

3023. How often will he visit each of his 100 villages in the year?—I cannot tell exactly.

3024. Once every year?—I daresay he will inspect the more important villages, not every one of them, once a year.

3025. You say that the system of *jamabandi*, which used to be intended for an annual gathering of all the raiyats of the district, has rather dropped into disuse?—I think so.

3026. Do a less number of the raiyats come up to *jamabandi* every year?—Yes; practically very few, except a few stray people; it is more a gathering for going through the accounts of the annual settlement than a gathering of the raiyats; the *pattas* and other things get distributed in the villages.

3027. Where are you living now?—In Madras.

3028. Have you got property in the district?—Yes, in the Chingleput district; but I am not a Government tenant.

3029. You have property there, and you go out and visit your tenants? You therefore have the opportunity of knowing what is going on outside Madras?—Yes.

3030. You suggest that for the District or Divisional Officer the tahsildar should be substituted?—The *taluk* tahsildar himself should be graded as a Divisional Officer; he should be graded with the rank of a Deputy Collector, and he should have the assistance of an annual gathering of the raiyats.

3031. That would be resuscitating the *jamabandi*?—Yes; the *jamabandi* is practically the occasion for presenting individual grievances.

3032. Did that system work well in the old days?—I have not much experience of that; of course, as to individual grievances, the people come up and wait, and it is every man for himself; there is not any collective opinion gathered at the time, nor does it strengthen any enquiry by giving the public an opportunity of discussion.

3033. You think that private discussion is better than public discussion?—I think public discussion would be better. The *jamabandi*, as hitherto conducted, is simply an occasion for individual grievances being presented; there is no collective discussion of general grievances affecting localities, or anything like that.

3034. Do you think that an Advisory Council, which the District Officer could consult, would assist very much?—Yes.

3035. And that it would bring to the notice of the Divisional Officer grievances or questions on which it would be important that he should know the native opinion in the district?—Yes; such questions can also be discussed publicly there, and any decision come to upon the matter could be recorded, which would be of use.

3036. You understand that this is a question of Advisory Councils, not Councils with power to decide?—Just so, but where any action is recommended it could be noted.

3037. You suggest that some increase of power might be given to the village unions?—Yes.

3038. You suggest grants for expenditure on the repair of irrigation works?—Yes.

3039. Has that ever been tried before?—Under the old *kudimaramat* system, it was done without payment; now, if there is any large work affecting any particular village or locality to be carried out, I think it could be entrusted to the union.

3040. Up to what limit would you suggest that the union should have power of expenditure?—That is a matter which I have not thought out.

3041. Where would that money be raised from?—The Government. What are called minor irrigation works, which could be carried out without professional assistance, could be safely entrusted to the villages; I do not think there is any reason to apprehend that the work would not be done properly.

3042. Would the money come from Government generally or from a cess on land?—From the Government.

3043. Not from a cess on the land which is going to be benefited by the irrigation?—There is no such system here.

3044. Therefore you think it would be a good thing that the Government should give a certain amount of money to the panchayat?—In the minor irrigation works budget certain works are put down every year; such works might be entrusted to the villages concerned.

3045. And you think they would carry it out well?—They are interested in it.

3046. The same, I suppose, with regard to sanitation and the supervision of village schools?—Yes.

3047. Those three powers would be quite sufficient?—For the present, I would stop there.

3048. You think that would interest the villagers?—Yes; their own interests are concerned in the matter.

3049. Then you also wish them to have the power of disposal of civil cases up to Rs. 50 and the disposal of small criminal cases?—Yes.

3050. You think they would have the knowledge necessary?—Well, I am talking of the panchayats of larger villages, where the necessary intelligence is available, I think.

3051. Does that system obtain elsewhere?—I do not know about other provinces.

3052. (Mr. Dutt.) I understand you recommend that representatives of the raiyats should be brought into regular association with District Officers, and you think that some such scheme should be devised?—Yes.

3053. You consider that there is a sense of aloofness now on the part of the people, and that there should be occasions for officers to meet the people in assembly and consult them?—Yes.

3054. Do you think that the old *jamabandi* system could be revived now in order to meet these requirements?—I make a distinct proposal which I consider is a little in advance of the old *jamabandi* procedure. The old *jamabandi* procedure was an occasion for presenting individual grievances; I put forward my suggestion as some improvement upon it, giving an occasion also for public interest in questions affecting particular localities.

3055. Can you tell us how long a Divisional Officer is on tour during the year?—The rules require him to be something like six months or so on tour.

3056. Can you tell us roughly the number of *taluks* in a division on the average?—I believe two or three is about the maximum.

3057. And there are something like 100 villages in each *taluk*?—Yes.

3058. The Divisional Officer is out on tour for about six months in the year. Do you think that he could, with advantage, pitch his tent in different places so as to be in nearly all parts of the division and meet the villagers coming from surrounding groups of villages?—You mean that we should institute an occasion for meeting?

3059. The *jamabandi* might be the occasion, or there might be some other occasion, but if the Divisional Officer pitched his tent in different places in his division during those six months, would it be possible for him to visit all, or nearly all, the villages in his division in the course of one year?—Very likely; I do not see why he should not.

3060. Would it be possible for him to do the *jamabandi* locally, of the villages surrounding his tent, and in the presence of the cultivators who may choose to come there?—That is the present theory, but I would like to add that there is no obligation on people to come and take part in the *jamabandi*, and many of them do not come; they utilise the post for any individual grievances that they may desire to advance.

3061. Would you create an Advisory Council for the District Officer and also an Advisory Council for each *taluk*?—An Advisory Council for each *taluk* would be sufficient. The Collector is now required to do the *jamabandi* of a *taluk* himself in rotation so as to visit all the *taluks* in the district

once in five years; so that he has opportunities of coming into contact with all of them.

3062. You say it should be formed of representative raiyats or of representatives of the raiyats?—Yes.

3063. Have you any idea as to how they could be selected for each *taluk* Advisory Council?—I think a maximum of 50 people would be sufficient. The more important villages, by themselves, might send a representative, and the others might be formed into small circles of, say, two or three smaller villages.

3064. You mean that where there are village unions the union might be asked to send you one man, and if there is no union the Divisional Officer might select a proper man for a group of villages?—Yes.

3065. You say that when the *taluk* Advisory Board is formed the Divisional Officer should consult them once or twice a year?—At least once a year.

3066. Do you not think he might profitably consult them oftener than once a year?—The Council should meet as occasion arises, and of course he could consult them then; if there was any special epidemic, or any special famine trouble, or any other trouble like that, he might call them together at more frequent intervals.

3067. Can you suggest any other matters in which the Divisional Officer could profitably consult the *taluk* Advisory Boards?—Famine relief is one; fiscal measures would be another.

3068. What do you mean by fiscal measures?—The imposition of any assessment, or the revision of assessment; the Divisional Officer could take the general sense of the Council. I would make them simply advisory; I would give them no responsible position.

3069. The Divisional Officer might consult them also when plague relief measures have to be adopted?—Yes; he could use them for many purposes.

3070. You think they would be able to give valuable advice with regard to inoculation, with regard to the examination of women for plague, with regard to the evacuation of villages, the segregation of patients, and other questions that arise on the occasion of plague?—Yes.

3071. When there is a sudden calamity and suspensions or remissions are required, do you think the advice of these Advisory Boards would be valuable?—Yes; they would be able to show, with the chance of misrepresentations being exposed, what is required, and what they said would be liable to correction, and the real facts would be open to verification, and so on.

3072. Have not union panchayats or village unions been instituted in some important villages?—Yes; the unions at present are institutions which come under the category of local institutions under the Local Self Government Act.

3073. Were you referring to those?—No. I am talking of panchayats to be newly constituted irrespectively of them. Unions have an organisation at present which it will be possible to utilise as the Government may think proper; I have no objection to that; but, where they do not exist, I say you can form panchayats and give them these little interests to keep them usefully occupied.

3074. Where unions already exist under the Local Self Government Act you would utilise them?—Yes.

3075. You say that small irrigation works might be safely made over to these unions for construction?—Yes.

3076. What are known as *kudimaramat*?—Not *kudimaramat*; that is work which they have to do without being paid for it.

3077. Do you think that other works, besides, such as tanks and drinking water wells, might be safely entrusted to these unions?—I do not know about that. Possibly lengths of road might be

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3078. Do you think these unions could be profitably consulted in the matter of pasture lands or grazing lands used by the villagers?—That would form part of their village economy which they would probably bring to notice whenever they were pressed on such questions.

3079. Is it at present the practice to consult them about the management of grazing fields?—No; that is all done by the Forest Department.

3080. My question was whether it would be profitable and good for the people that these unions should be consulted in such matters?—Yes; all these would come within the circle of their interests. I do not proceed on the assumption that we must begin with any list of subjects to be laid down.

3081. Do you think they could be profitably consulted in the matter of the establishment of liquor and other excise shops?—Yes, but I would not make it obligatory on the Divisional Officer to list these subjects as subjects upon which he must absolutely necessarily consult them; these are all questions which will come up in the Councils for notice if there is any grievance about them.

3082. Do you think there are any questions about irrigation rates on which these *taluk* Advisory Boards could be profitably consulted—fixing different rates for different districts and villages; could they give any valuable advice in such matters?—I am afraid there will not be any consensus of opinion upon such matters. The union Councils would all be on one side only.

3083. Would it not be profitable to consult them?—The Divisional Officer might perhaps ask them, to see how far it is likely to be accepted; there is no harm in consulting.

3084. Would you think it advisable that at every settlement revision the *taluk* Advisory Boards should be consulted?—Not in the sense that they should have power to interpose.

3085. I mean consulting them only.—Yes, consulting them to ascertain the differences, to determine the measure of increase that could reasonably be imposed; in that way we might utilise these Councils.

3086. (Mr. Hitchens.) One of the large sub-divisions of our terms of reference is how far functions can be delegated from the provincial Government to authorities subordinate to Government. The authorities subordinate to Government are, to a certain extent at any rate, District Boards, *taluk* Boards, and village unions. Can you suggest any further powers that should be delegated to these particular Boards?—I have not thought out the question.

3087. You have not thought of the existing machinery, but you have suggested certain new machinery?—Yes.

3088. Have you suggested new machinery because you think the old machinery is bad?—I think the machinery now existing in the Local Fund Boards and the unions will not have that touch with particular local grievances and other troubles which is necessary, and a standing institution, like the Advisory Council, should be in close touch with the Divisional Officer, bringing the administration and the people closer together.

3089. Why do you not think the existing machinery would be adequate for that purpose?—The *taluk* Boards and the unions are constituted under special Acts for special purposes. The purpose that I have in view in suggesting the Advisory Council is to bring the revenue administration and the people affected by it into closer touch with each other. This lies very much outside those special regulations under which these particular bodies have come into existence.

3090. As far as the functions of local self-government bodies are concerned would you say that these Boards do their work well?—That is a point I have not considered.

3091. But you want now fresh Boards to advise on totally different points?—Yes.

3092. You cannot utilise the existing machinery for that purpose?—No. I do not think those special bodies created under special Acts can be utilised for this purpose. That fact would not prevent the members of them finding their places on the Advisory Councils also.

3093. There is a *taluk* Board to-day and the members are derived from the village unions? Would those form the members of your new Advisory Board?—Not necessarily, I think.

3094. They would be partly nominated, but they would mainly come from there?—Yes.

3095. That is the machinery you suggest for your Advisory Council?—Yes. I want a larger Council, about 50 people—not exceeding 50 for the whole *taluk*, and to meet for this special purpose only; there should be no regulation or anything like that controlling this matter.

3096. Is it your opinion that representatives of the *taluk* Board are really representative of the village unions, speaking from your experience of the country?—That is a point I have not thought out.

3097. But there is no reason why they, either collectively or individually, should not discuss any matter they wish with the Divisional Officer?—No, that is not within the province of their work now, because they are constituted under special Acts.

3098. But the District Officer would always in practice listen to anybody who came to him, would he not?—Yes.

3099. (Mr. Meyer.) You said that the pay of a tahsildar is Rs. 150 a month; is that quite correct?—That is the lowest rate of pay.

3100. And it runs up to what?—Rs. 250 I think.

3101. You propose to make the tahsildar a Divisional Officer?—Yes.

3102. In each district there are 8 or 9, possibly 10 *taluks*. You would have these 8 or 9 tahsildars in direct subordination to the Collector?—Yes.

3103. Then what is to become of the existing Divisional Officers, the Sub-Collector and the Head Assistant and the Deputy Collector?—They will all get a *taluk* each; I suggest that you should grade the tahsildars into that service.

3104. At present there are four Divisional Officers (two Civilians and two Deputy Collectors), and we will say nine tahsildars, in a district; you would have nine officers only, of whom two would be Civilians as before, and seven Deputy Collectors; is that correct?—My suggestion was to grade the tahsildars as Deputy Collectors.

3105. The present system is that two or three *taluks* are grouped into a division under a Divisional Officer; therefore you have primarily got the tahsildar; above him is the Divisional Officer; you say the tahsildar is to become a Divisional Officer?—Yes.

3106. What is to become of the existing Divisional Officers?—I mean that the tahsildars, some of them, would be absorbed when we raise the revenue inspectors to a higher status.

3107. What is to become of the tahsildar as such; is he to disappear?—Yes.

3108. That is to say, in every *taluk* there will be either a Covenanted Civilian or a Deputy Collector, exercising the functions of a Divisional Officer and also the functions of a tahsildar?—No; I would relegate the tahsildar's duty to the revenue inspector.

3109. Practically you would convert the revenue inspectors into tahsildars and the tahsildars into Divisional Officers?—Yes.

3110. Would that not involve very considerable expenditure?—Yes. At present tahsildars are not, most of them, doing any magisterial work, and if the status of revenue inspectors is improved and they absorb the tahsildar's duties, the tahsildars might be made Divisional Officers.

3111. In some *taluks* the tahsildar does magisterial duties?—Yes.

3112. What would you do as to them?—We must gradually work it out.

3113. Would you convert the revenue inspector into a magistrate?—No; I would appoint more stationary magistrates. It struck me that my proposal might lead to some considerable enhancement of cost.

3114. Would it add to the Collector's work to deal with eight or nine officers in the first instance, instead of four or five?—What the Divisional Officers now intercept in the way of work will still be intercepted by all these tahsildars as Divisional Officers, and with the aid of Personal Assistants I should not think there would be much additional work.

3115. Are you aware that there is a scheme under consideration for considerably increasing the number of *taluks*?—That is, I think, a recommendation for my proposal—to raise the status of revenue inspectors and charge them with the other duties.

3116. But you go much further; you do not think a mere increase of the number of *taluks* on the present lines would suffice?—No.

3117. You say that the *jamabandi* has become a mere farce. Have you ever attended a *jamabandi*?—Yes, I have had experience of my own *jamabandi*—the hearing of settlement appeals and so on.

3118. That is not the ordinary revenue *jamabandi*?—No, I have not personally attended one.

3119. You have not personally attended a revenue *jamabandi*; you speak from hearsay?—Yes.

3120. Suppose there are floods or anything which involves a large demand for irrigation, there would be a considerable attendance at the *jamabandi*?—Yes, for individual grievances only.

3121. Your *taluk* Advisory Council is to consist of a representative of each of the principal villages?—Yes.

3122. Selected by the Collector or by the Divisional Officer?—It would have to be done by the Divisional Officer.

3123. In making those selections would you pay any attention to the character of the population, its distribution into castes, and so forth?—I would take the landed interests.

3124. Therefore your Council would be a land-owners' Council?—Yes.

3125. The people who possess no land or those who possess little land, the labouring classes, would not be represented?—Yes; I am talking of the revenue administration; it will naturally work out in the way you suggest.

3126. But I understand that besides the revenue administration you desire this Council to consider other matters, such as plague and so on?—They could be utilised for that purpose.

3127. Do you consider that they would be sufficiently representative if they were all land-owners?—I fix the number at a maximum of about 50, which would take in probably every alternate village in a *taluk*.

3128. Do you propose that they should accompany the Divisional Officer to the various places he visits or that they should only meet at a fixed place on stated occasions?—On stated intimated occasions.

3129. You recommend that the *jamabandi* should be conducted gradually, so that the Divisional Officer or the Collector or whoever conducts it should be able to conduct it locally at each important village.—It is so done, I think, now; it is done at three or four centres in a *taluk*. What I recommended was that there should be a time fixed.

3130. One of the most important matters of the *jamabandi* is to settle the claims for remission on lost or damaged crops?—Yes.

3131. That must of necessity be done at a time when it can be ascertained whether the crops have withered or have been lost?—Yes.

3132. Therefore it would be impossible to conduct that part of the *jamabandi* at intervals right through the year?—That would be impossible.

3133. At present you have a *taluk* Board for each division?—Yes.

3134. If you double or more than double the divisions, as you would by this scheme, you would double the *taluk* Boards also?—It may be, yes.

3135. Therefore you would have two Councils, one dealing with Local Fund questions—an administrative Council—the other dealing with revenue and other matters—a consultative Council?—Yes, one has special functions under special Acts. The other is not a Council with any legal responsibilities or powers; it is simply an Advisory Council.

3136. But you do not think it would be possible to give the *taluk* Board, which is an administrative and recognised legislative body, advisory functions in respect of other matters?—Unless you made legislative provision for it.

3137. You propose to give certain powers to panchayats in all the important villages?—Yes.

3138. How would you constitute those panchayats?—I would ask the villages to nominate the members, other than the two prominent head village officers.

3139. The prominent head village officers are the head-man and the head village accountant?—Yes.

3140. Then three others would be selected?—Yes.

3141. How would the villagers appoint them?—From amongst themselves.

3142. In a large number of these villages there is a great proportion of low caste people—*Pariahs* and others?—Yes.

3143. Do you think their interests would be safe in the hands of the higher castes?—I think so.

3144. Do you think that these panchayats or Advisory Councils would work satisfactorily?—Yes.

3145. Are there factions in these villages?—There are factions, of course, but I do not see why these Advisory Councils, which are intended for eliciting information and for conveying information, would not be useful.

3146. But is not the panchayat rather to be an administrative body?—Yes.

3147. Would the factions interfere with that?—I think not.

3148. You mentioned the *kudimaramat* system, that is to say a system under which the villagers could be told off to do irrigation works; you do not wish to revive that?—No; it has fallen into disuse, and so many settlements have taken place since; except as to small works we feel now that the villagers cannot be called upon to do the larger things for which Government budgets.

3149. You think the system of *kudimaramat* has got out of date, and what you want is to let the villagers do their own work with the assistance of Government funds?—Yes.

3150. You said you thought they should have power to dispose of small civil and criminal cases. Would you allow any appeal from the decision of the panchayats in such cases?—My idea was to constitute them as arbitration courts in regard to civil cases.

3151. Suppose the parties are not satisfied?—I should say that if the parties agree and choose their own arbitrator from the panchayat, the scope for appeal except in cases of fraud or anything like that is very limited; the appeal now lies to the munsiff's court, which would still continue.

3152. Then it is to be optional with a person who has a petty suit either to bring it direct to the munsiff's court or to submit it to the village arbitration court?—No; if we really mean to do business I would make it compulsory that the people should in the first instance go to these arbitration courts.

3153. They must go first of all to the arbitration court, but you would still allow an appeal?—Yes; of course that will happen in exceptional cases.

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3154. In a criminal case would your procedure be the same—that the petty criminal case must first be lodged in the village court?—No, we could not do that, because we may not be able to constitute Benches all over the country at present.

3155. Supposing you had a Bench?—Well, we might try it; it is new ground.

3156. But there would still be an appeal from the decision of the Bench to the local magistrate?—I mean non-appealable cases only—small cases of nuisance and petty things like that.

3157. Might it not be advisable to give these panchayats, if you had them, full powers as to the disposal of petty cases, and not allow an appeal at all?—Yes, I should think so.

3158. You would be prepared for that?—Yes.

3159. At present there is some petty magisterial and civil power vested in the village head-man?—Yes.

3160. You would transfer that to the village panchayat as a Bench?—Yes.

3161 (*Sir Steyning Edgerley*.) Supposing that an Advisory Council is to meet next month for some purpose or other; how would you arrange your business; would anybody be at liberty to bring up anything?—They would have previously to communicate the points they would bring up, because it might require some definite reply or previous enquiry.

3162. Then anyone who wished to bring up anything would have to give notice?—Yes.

3163. The President would be the Sub-Divisional Officer?—Yes.

3164. And he could add to the notice paper any subject he wished discussed?—Yes.

3165. Then the Council would meet. Would the proceedings be formal or conversational, or how would you deal with them?—I simply mean that any man who has got any particular subject to bring forward would put it before the Advisory Council, and any decision thereon or remark thereon would be noted down in the book.

3166. Do you think that a man of the class of whom these panchayats would consist would be able to get up in an assembly of 50 or 60 people and say what he wants?—I think so; it is matters that they are intimately concerned with which they would talk about.

3167. To what causes would you attribute the decay of the *jamabandi*?—The villagers think that

each man can bring his grievance properly forward by post.

3168. I have heard it said sometimes here that the younger generation of European officers who come out are less well trained in the vernacular and less able to hold converse with the people; do you think there is anything in that?—I cannot speak from personal knowledge.

3169. (*Sir Frederick Lely*.) You wish to see Advisory Assemblies created. Do you not think that it would be more congenial to the spirit of the people and the general wishes of the villagers to revive the former *jamabandi*; does not the *jamabandi* answer practically all that you wish to obtain by an Advisory Assembly?—The *jamabandi* is loaded with the question of the settlement of the land revenue demand and the settlement of individual grievances. Even where that is concerned, people prefer to make known their grievances by post or somehow in that way. You might make the *jamabandi* season the occasion probably when they might call this Advisory Council meeting, but I do not agree that the *jamabandi* gathering itself will answer the purpose. The *jamabandi* concerns particular individuals who may have particular grievances.

3170. (*Chairman*.) You yourself have been a Deputy Commissioner for settlements. Have you ever had to punish subordinates or to fine subordinates?—Yes.

3171. It has been suggested to us that supposing you punish one of your subordinates, he ought to be able to appeal from you to one officer who is higher in the scale of authority than you, and that, having gone to that one officer, there should be no further appeal open to him. Do you think that stopping the number of appeals in that way would be satisfactory to all parties and that justice would be done?—In the majority of cases it would, I think.

3172. That would meet all reasonable requirements?—Yes.

3173. And in any case one officer above the officer who appoints the person punished would be sufficient?—In the majority of cases; but I am not able to tell offhand what the different classes of cases may be.

3174. Speaking generally that would be your view?—I think so.

(*The witness withdrew*.)

Mr. C. T. H. JOHNSON, I.C.S., was called and examined.

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3175. (*Chairman*.) You are a Sub-Collector?—I am a Sub-Collector and Joint Magistrate at Negapatam. I have been in this country nine years and three months.

3176. Will you describe to us the organisation of your office?—I have under me directly an office of seven clerks on the revenue and magisterial sides, and an office and two clerks on the Local Fund side. My executive subordinates are two tahsildars, two deputy tahsildars with magisterial powers, and two stationary sub-magistrates. The tahsildars have offices of nine and ten clerks respectively, whilst deputy tahsildars and sub-magistrates have two clerks each. Under the tahsildars are seven revenue inspectors; under them come the village officers, *viz.*, a *karnam* and village munsiff for each village, with three or four village menials under them. There are 367 villages in the division, which is rather over 500 square miles in extent and contains a population of not quite half a million. On the Local Fund side most of the work is done by the special departments concerned, Local Fund engineer and staff, the District Medical and Sanitary Officer and staff, the Inspector of Schools and staff; but in my capacity as *taluk* Board President, I have financial control to some extent in the administration of these departments within my division, and I am also expected to inspect the various institutions under the *taluk* Board's control, and to report and advise. On the magisterial side I deal with nearly 400

original cases per annum, and hear about 80 appeals from sub-magistrates. My duties are the collection of land revenue and the administration of the various accounts and rules comprised in the Land Revenue Code, under the Collector; the administration of criminal justice under the District Magistrate; the general and financial supervision of Local Fund affairs, *i.e.*, roads, schools, hospitals and sanitation; in these matters I am the executive officer of the *taluk* Board and the subordinate of the President of the District Board. As *ex-officio* member of the Negapatam municipality, I am expected to take an interest in the affairs of the municipality, and to bring to the notice of the Collector any defects in its management.

3177. Has the separation of the Public Works and Salt Departments from your duties, and the more important position now assigned to the police officer, lowered the status of the Collector?—That is so.

3178. On the whole has the separation of these responsibilities been to the advantage of the district or not?—Looked at from the point of view of efficiency merely, the administration is very likely improved, but looked at from the point of view of the satisfaction of the raiyat, who wants justice quickly and likes to have his order on the spot, the separation has been for the worse. For instance, no doubt we have an extremely good Executive Engineer in Negapatam, and his work

is very well done; but suppose I go to a village and find that a bank is being eroded by the river, or that the distribution of water is palpably inequitable, I cannot alter it on the spot as I could if it was under a Collector. On the other hand, the technical work is very much better managed by an Executive Engineer.

3179. Could there be a combination of the two systems—efficiency in the Public Works and at the same time the immediate remedy of grievances such as you speak of about the distribution of water?—It could only be done by putting the Executive Engineer under the Collector.

3180. How would you get at the Collector, who might, and probably would, be 40 or 50 miles away?—He would delegate certain powers to me in trifling matters of the kind I have mentioned, and I would undertake the responsibility. With a Collector whom you can trust and who trusts you, you will take upon yourself to give certain orders which technically the Collector only can give; you then explain your action and report.

3181. What you want then is powers delegated through the Collector to enable you to give orders to some of the subordinates in the Public Works Department?—Yes.

3182. In order that the difficulties which the cultivator meets with may be remedied at once?—Yes.

3183. Does the same thing occur in reference to the Salt Department?—To a certain extent; I do not know so much about the Salt Department.

3184. You talk about the raiyats wanting to get an irrigation dispute settled. Cannot that be done at the present moment speedily?—No.

3185. Why not?—Because you have to refer to the Executive Engineer, who is in control of irrigation as a rule.

3186. Is this again a question of the distribution of water?—Yes, and also there is the fear of a civil suit.

3187. Brought by one raiyat against another?—By one village against another; we very rarely interfere with the internal distribution of water within a village; we let them fight it out, so to speak.

3188. One village will bring a suit against the other?—And against Government.

3189. Could that be avoided by giving you more power?—I do not think that could be avoided except by legislation. There is talk of an Irrigation Act.

3190. You say that all Divisional Officers of two years' experience should have the powers given to Sub-Collectors in the matter of appointments. What powers has the Sub-Collector in the matter of appointments?—He can appoint the whole of his own office, including his head clerk upon Rs. 85, subject to the Collector's veto, and he has charge over his revenue inspectors and all officers beneath them.

3191. He cannot make a new appointment but he can fill a vacancy?—Yes.

3192. You wish that power given to all Divisional Officers of two years' experience?—Yes.

3193. Do you think that at the end of that time a young Civilian or a Deputy Collector would be in a position to fill appointments wisely?—I should admit that he might make mistakes, but I think the good done by giving him power over his subordinates would be greater than the harm done by an occasional mistake.

3194. You would teach him what responsibility means?—Yes.

3195. I understand you want to limit the right of appeal?—Certainly.

3196. By village officers?—I begin with village officers.

3197. Will you give us a concrete instance?—Nearly every village officer who is dismissed and most of the village officers who are suspended, appeal first from me to the Collector, then from

the Collector to the Board, and in rare instances to the Government.

3198. Would you be inclined to say that the appeal should end at one officer above the original decider?—Yes.

3199. Have Executive Officers sufficient opportunity of personal contact with the people?—I think they can make a good deal of opportunity, but it is rather at the cost of their office work. Personally I know that my office work lacks in finish because I give up time to interviews and talking with the people.

3200. Do many people come and want to talk to you?—A good many.

3201. Is their number increasing or decreasing?—I think they keep up to a steady average.

3202. About the same from one year to another?—Yes. When I first came there were more, I think, because they wished to get to know me.

3203. And now they know you?—Yes. I have two sets of people; I have what I call interviews, —for people of more or less status, who come to see me at the bungalow, and I have a set time for them; then, I call petitions every day in court and there are always a good many come then.

3204. They come to talk over the affairs of the countryside with you?—The people who interview me come to talk over the affairs of the countryside; the people who come at 12 o'clock bring a definite petition; the petition is read out in their presence so that they may know I have heard it, and unless it is upon some technical matter I tell them at once what I propose to do.

3205. In the case of most of these petitions are you able to give an immediate decision?—Very seldom; in most, I can only say I will look up the papers.

3206. Is that because you have not power to deal with the subject-matter of the petition, or because it is rather a complicated case and requires time for consideration?—Either that, or there may be previous papers on the subject which would require some time for my clerks to look out for me, or it may be some local matter which I must look up personally.

3207. It is that the petition requires consideration for one reason or another?—Yes; in camp sometimes I will walk out in the evening and see what can be done.

3208. When you go out in camp, do you ever publish beforehand a programme of your tour?—I gave orders that that should be done; I am not quite certain whether it has been carried out in my office.

3209. When did you give the orders?—Shortly after I came to the division I remember that I gave orders in my office that notice of my camp should be put up with a notification that I could not promise to adhere to it.

3210. Would it not be a matter of great convenience to the people of your district?—Yes.

3211. In future could you not only give instructions for such a desirable thing, but also see that the instructions are carried out. I suppose it might be published?—I believe it is published.

3212. In the local papers?—I could not give notice for that more than a week beforehand; circumstances are frequently arising—a plague scare, or a special criminal case to investigate, or some breach in the river, and it would be very dangerous to post my programme more than a week beforehand.

3213. You think it cannot be done?—Not beyond putting it up on the office wall, I think.

3214. That would not be much use to the people of a village 40 or 50 miles away?—I could also send notice to the village where I was going.

3215. Do you do that?—No; that might be done.

3216. Would it not lead to a closer intercourse between you and the people of the district if they knew they might expect you at a particular date?—Yes, it would be a good idea.

3217. What language is spoken in your district?—Tamil.

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3218. Do you know it well?—I can understand almost anything, and I can make myself understood; I do not pretend to talk fluently.

3219. Have you been very much moved about, in the course of your service?—Not very much.

3220. In the various sub-districts you have been in charge of do they generally speak Tamil or Telugu?—I have only been a year and two months in Telugu districts; the rest of the time I have been in Tamil; ever since December 1903 I have been in the same district.

3221. Therefore you have been able to get a good knowledge of the division and of the people in the division?—Yes.

3222. Have you been more stationary than most Assistants?—Slightly more so, but I think most Divisional Officers manage to put in two years, except in one or two divisions.

3223. Is two years a time in which they will get to know anything like a considerable proportion of a population of half a million of people?—No considerable proportion; you can get to know representative people all over the place.

3224. You have 367 villages?—Yes.

3225. How many of those villages have you been in in your four years?—I cannot say exactly how many; I have been within a mile or two of nearly all, so that the people would know that I was there.

3226. So that you have practically been able to visit all your villages?—People have had an opportunity of seeing me in person without going to any great trouble.

3227. But only once in each village?—I tour pretty constantly at certain fixed points; it is so arranged that I get within five miles of almost every village within the year.

3228. But it would take you one year to get round it?—I get round about every six months.

3229. How long did it take you to get round the whole division when you were first appointed?—A year to get round it properly.

3230. Therefore, unless you are kept for some considerable time in your division for the purposes of government you cannot be brought very closely into touch with the people of the division?—Not under two years certainly; that is the reason I specified two years.

3231. Do you make any suggestions—beyond points of detail—as to the way in which you might be taken more out of your office and placed more closely in touch with the people of the district?—My chief idea on the whole is that we should be given less office work; that is very largely a matter of detail in the way of reducing returns, registers, and so forth.

3232. You think there is an excessive number of returns?—Yes.

3233. Dealing with what?—They deal with almost every conceivable thing.

3234. How often have they to be submitted?—Some yearly; some oftener.

3235. Are there a large number of these returns with which you yourself are not, and cannot be, personally familiar?—Yes.

3236. Which you have to take on trust from one or other of your subordinates?—Yes.

3237. Would that amount to 50 per cent. of these returns?—I should think so, that is to say speaking of all the details; but in most of the returns there is something that I understand; there is one column or one particular figure which I look at which is interesting to me; the rest is more or less of no interest to me.

3238. Here is a statement of leave granted by the tahsildar to *tahuk* peons; do you know anything about them—is it important that you should know anything about them?—Not if you have a decent tahsildar; you might find that he was giving too much leave.

3239. But do you look at the returns of that particular thing?—Yes; I look to see if one peon, for instance, has been appearing in the column too often.

3240. Are there a great number of these returns required from you by the Board of Revenue which might usefully be taken on trust from one or other of your subordinates?—I should think it probable that some might be weeded out altogether; but of course I speak as a subordinate and not as the officer calling for them.

3241. But from your point of view as a District Officer, a considerable number of these might be abolished?—I should hope so.

3242. Will you put in a list of those which in your judgment might go?—Yes.

3243. Do you have to make loans for agricultural purposes?—There are hardly any loans in my division—not more than two or three.

3244. Are they made by you?—Some by me, some by the tahsildar; I think there have only been two or three in the course of the four years; they are not popular; I do not think they are needed really; it is a deltaic district.

3245. Have you any power to remit revenue in the case of distress?—Yes, I do nearly all that work.

3246. You remit revenue on wet crops?—Yes.

3247. You have no power to remit on dry crops?—No.

3248. Could such a power be usefully delegated to you?—In my present division there are very few dry crops. Speaking for my former districts, I should think that if the methods were somewhat simplified it might be usefully done.

3249. Did you come across cases in which scarcity was confined to a village area, or even two or three individuals—in which you might have relieved substantial hardship had you had power to remit in the case of dry crops?—I think so.

3250. Is the present system rather too complicated?—My impression is that Collectors will not recommend the remission of dry crops if they can possibly help it, because it is too complicated and requires too much work.

3251. Not because of a probably excessive zeal on the part of a subordinate which would seriously endanger the collections of the sub-division?—It would have to be done by special officers; I do not think any Divisional Officer could do it straight away.

3252. Even in cases of small remissions?—If it was a small matter any Divisional Officer might do it; I was thinking it would be rather dangerous to let a young fellow just in charge of a division remit half a lakh straight away.

3253. Subject to some limit and to a simplification of method, would it be advantageous if they had power to remit on dry crops?—I think it would be advantageous if they were allowed simply to say that in such and such a village the crops were very bad and they might have 25 or 50 or 75 per cent. remission.

3254. Would that often save hardship?—Very considerable hardship.

3255. When you go on tour do you require the inhabitants of a village or of your district (no doubt upon payment) to provide transport?—There is nothing in the way of levy. The cartmen are generally perfectly willing to come for the pay I give them.

3256. The police officer also tours?—Yes.

3257. The Collector tours?—Yes.

3258. And sometimes you get an Inspector-General touring?—Yes.

3259. Did you ever find that the constant touring through a district of officials becomes a hardship, or might become a hardship, to the inhabitants?—Not as a general thing. Occasionally one village gets rather a succession of them; there may happen for instance to be a big public work going on, and the village may get rather tired of touring officers coming.

3260. Does that interfere in the way of rendering them less likely to meet yourself and the

Sub-Divisional Officers?—It is only a temporary irritation whilst the special circumstances continue.

3261. In your division would it be possible for you to get together an Advisory Council which would be of advantage to you?—I do not see exactly on what points an Advisory Council would be consulted upon which I do not consult local opinion as it is; as it is, I have my *taluk* Board; I know most of the influential and typical gentlemen of the place, and in matters of local interest I do already consult them.

3262. You not only go into one particular village, but when you are on tour you go into various villages and you see the principal inhabitants?—I think I may say that I know all the people whose advice would really be of any importance; I might almost say that I know them personally.

3263. You do not call them together as a body, but you see them repeatedly?—We have our *taluk* Board meeting, and that Board includes the majority of such gentlemen already.

3264. How many are there on a *taluk* Board?—It varies in different *taluk* Boards; my number is 14.

3265. How many villages would a *taluk* Board represent?—The *taluk* Board is supposed to be representative of the whole of the division.

3266. The whole of your division?—Yes.

3267. I thought there were two *taluks* in each division?—Yes, but it is called the *taluk* Board although it is for the whole division. These gentlemen meet monthly, and, as it is, if there is anything I want to ask anybody about, I do so.

3268. Then with regard to questions such as minor irrigation works, grazing lands, roads, village schools, sanitation, and so on, you think that you get at present from your *taluk* Board all the information that you would get from a somewhat larger Advisory Council?—I could do it; I do not say that I do; I get some.

3269. You might get more but it might not be such valuable advice?—As it is, it is some bother to these gentlemen to come up to the *taluk* Board meeting; if they had two separate meetings, an Advisory Council meeting and a *taluk* Board meeting, for one division, it would be practically identical people on the two bodies, and it would mean two separate meetings instead of one.

3270. Suppose you had such a Council and the members were drawn not merely from the land-holding class, but from other classes, do you think there would be anything in the system of caste to prevent them meeting and sitting side by side in the Council?—As it is we have Sudras, Brahmans, and Mahomedans, and occasionally Christians, all sitting together side by side.

3271. Quite happily?—Quite happily.

3272. (Mr. Hitchens.) How often does the *taluk* Board meet?—Once a month.

3273. How are the members selected?—They are nominated by the Divisional Officer, recommended by the Collector, confirmed by Government.

3274. Are all those stages necessary?—No. It would suffice that they should be recommended by the Divisional Officer and confirmed by the Collector.

3275. What exactly does a *taluk* Board do?—The *taluk* Board has financial control over roads, schools, hospitals, and sanitation, and spends the money. As to roads, the work is actually done by a Local Fund man, the schools by the Education Department, and the hospitals and sanitation are also under the control of the District Medical and Sanitary Officer; but I, as Executive Officer, have to visit these institutions and report on them, and generally keep in touch with the specialist officers.

3276. Practically you have no official subordinate to you *quâ* President of the *taluk* Board?—I have a Local Fund office, and my tahsildars

are also members of the *taluk* Board and carry out certain executive orders.

3277. Do the members of the Board do anything?—We put them on for special work. I ask one gentleman to look after a school, for instance; nearly all the roads are under special supervision for the report of certain members.

3278. Do you find that in practice they take an interest in the work?—They take a great interest in their roads; one gentleman takes a great interest in the schools of his village.

3279. Do they raise points at the meetings of the Board?—Occasionally I have been over-ruled, for instance as to the alignment of a road; my tahsildar and I took one point of view and the *taluk* Board over-ruled us—and they were probably right.

3280. (Mr. Dutt.) You mentioned that the work of the *taluk* Board is really done by officers from other departments; the Boards keep a sort of financial control over the whole work, and provide the funds, but the practical work is done by officers of other departments?—Yes.

3281. The schools are inspected by the Education Department, and so on?—Yes.

3282. Would it be an improvement if you undertook to inspect your own schools through your own officers, appointing your own inspectors or sub-inspectors?—I think at the present stage of affairs it would be very much better if the Education Department were made provincial and relieved from the control of the *taluk* Board altogether. I would put all schools under the Education Department; because at present I consider that the Local Boards are out of sympathy with what they believe to be the present policy of the Government of India. They believe the present policy of the Government of India to be to promote primary education and decrease secondary education in quantity, while improving it in quality. The Local Boards represent the monied, educated, and land-owning classes; they are not really in favour of increased primary education, because it makes labour more difficult to handle; they are not in favour of a reduction of lower secondary education, because they like to have the lower secondary schools in their hands, those being the schools to which men of their type send their children; the reduction in number of their lower secondary schools will hit them in that way. They are sceptical about the improvement in quality. So that, on the whole, the Local Board as a class, that is to say not merely as representing the people, but as representing the class which it does actually represent, is opposed to what they believe to be the present policy of the Government of India in education. Therefore things would work smoothly and with less friction if the Education Department was made provincial, and did the whole work of education, and merely took advice from us.

3283. As a matter of fact, do you find that your *taluk* Board does not take sufficient interest in primary education?—The individual members of the Board take practically none; it is the secondary course in which they take an interest.

3284. The suggestion has been made that the primary schools might be placed under the Boards, and secondary schools might be taken over by the Education Department; do you think that that sort of thing would be feasible or advisable?—So far as sympathy goes, you might put it the opposite way round; if the Board take an interest personally in any schools, it is in the secondary ones—the sort of schools to which gentlemen of that class send their boys, and at which they themselves have been educated.

3285. If the whole of the schools are taken away from the *taluk* Boards would anything be gained by giving over a certain fund to the Board, taking it back and giving it to the Education Department; could not the funds be given to the Education Department?—You might make an apportionment; you could find out what apportionment ought to be made; so much money could be taken from the cess and given to that department.

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3286. So that education would be removed altogether from the Self-Government Act as one of the purposes for which the Boards were created? —Yes. Under the present system of Boards we have sanitation, roads, schools, and hospitals; that is to say we have various objects scrambling for money at the time of the budget. Now, education and sanitation, being represented by officers in Madras, generally scramble rather better than roads, which are only represented locally. People sometimes think that if it was not for these schools, with which they are not in sympathy, they would have better roads.

3287. Roads you said are constructed by an officer of the Local Fund?—Yes.

3288. Is he a man paid by you or by the District Board?—By the District Board.

3289. And his services are placed under you?—No; he is a co-ordinate officer with me; he is under the District Collector; I am only a Divisional Officer.

3290. He is not under the Public Works Department?—No.

3291. Does he hold a pensionable appointment?—No, he has a Provident Fund.

3292. You said that you generally meet most of the men that you would meet if an Advisory *taluk* Board were formed?—I think so.

3293. Have you had many occasions to consult them in matters outside the range of the District Self-Government Act; have you had as many occasions to consult them in other matters as you would have had if an Advisory Board had been formed?—I try to.

3294. In other matters—famine and plague relief measures, etc.—do you have as many occasions to consult them as if an Advisory Board had been formed for that purpose?—I do not know much about famine, because we do not have it in the delta tract. As to remissions, I am able to inspect so many fields myself that I feel practically as if I had done it all myself; and as it has to be done by valuing the crops under a specific rule there is no occasion for consultation.

3295. But with regard to the extent of loss caused by any calamity?—I have had a good deal of experience in these matters; I have been on remission work seven years and I think I might almost say that I can value a crop as well as the raiyat.

3296. You do not think that that advice would be of any value to you?—Not now, but when I was younger possibly.

3297. In plague measures, as to inoculation or examination of women or segregation of patients, would their advice be of value to you?—There again, it comes under the *taluk* Board; if any question arises I know exactly what gentlemen I have to consult, as it is; I could give you names at once.

3298. So that you cannot think of anything in which an Advisory Board would be of any use to you?—Not as distinct from the *taluk* Board; that is to say in the *taluk* Board I have already the material.

3299. Can you tell me if local opinion is generally consulted by officers of your standing to the same extent as it would be if an Advisory Board had been formed?—I think so, probably.

3300. Generally?—Probably. There are one or two junior officers who have not realised the advantage of this, but you can use your *taluk* Board, I consider, for what you want.

3301. You have spoken of the constitution of your *taluk* Board and described how the members are nominated. Is there not a provision in the Act that in certain cases members could be elected by village unions?—I believe there is.

3302. Is that provision utilised in any *taluk* in the province to your knowledge?—Not to my knowledge.

3303. All the members of all the *taluks* are appointed by the Government on your nomination?—In my district, yes.

3304. To your knowledge all the members of all the *taluk* Boards in the Presidency are appointed by Government?—So far as I know, yes.

3305. Would it be a useful plan to make a small sub-committee of, say, two members for education, another sub-committee of two members for roads, a committee of two members for preparing road schemes, another for preparing the budget, and so on?—I am more in favour of taking one particular man for one particular road or school of which he knows the circumstances.

3306. You find that answer better?—Yes; a sub-committee very rarely meets and reports.

3307. You would not mind consulting two gentlemen if you found it might lead to good results?—I have done so.

3308. But you do not make them into regular sub-committees; you simply tell them off to do the work?—I request them to see to the matter.

3309. You said that a great part of the year you are out on tour?—About 90 days in the first half of the year, and the prescribed 75 days in the second half of the year.

3310. That is 5½ months; all the time that you are touring, how is the criminal work done?—I endeavour as far as possible to meet the convenience of my clients and the local bar; the result is that my returns do not look very pretty, because sometimes I have to postpone a case until I return from tour and so on. On the whole the local bar and myself work very amicably.

3311. But your divisional work suffers to some extent?—Slightly. I may say that mine is a small division; I could not do that in a big division; some are 2,000 square miles, some larger than that.

3312. Do you try all the criminal cases in your division?—No; the biggest cases of all are investigated by sub-magistrates and tried by a stationary judge.

3313. But you try those cases that are triable by a First Class Magistrate?—They all come to me.

3314. Have you any First Class Magistrates under you?—No.

3315. Have you any Second Class Magistrates under you?—Yes, four.

3316. Do they dispose of all cases that can be tried by a Second Class Magistrate?—Occasionally I may take a case of special interest on my own file.

3317. Do you think that the parties and witnesses concerned in these cases are put to inconvenience, because they have to follow you from place to place when you are touring?—In my smaller division there is no particular inconvenience; in bigger divisions, where I have been before, they were put to inconvenience at times.

3318. When the police are investigating a case do you receive any sort of report from the police in important cases?—Yes.

3319. In dacoity cases or in murder cases?—I get a few reports; the progress of the case is reported from time to time.

3320. Not weekly?—According to the case.

3321. It is part of your duty to peruse those reports?—Yes.

3322. And to find out what view the police take while the investigation is going on?—Yes, I try to watch them.

3323. Do you sometimes send out instructions to the police while the case is under investigation with regard to the course of the investigation?—Not often. I know the Assistant Superintendent of Police personally, and I sometimes write demiofficially to him or see him in an important case.

3324. And when the case is complete, and the police have not sent up the case, do you sometimes direct the police to send up the case?—If the case is to be tried, a charge-sheet is sent up.

3325. But when the police have not sent up a case and you think it ought to be judicially tried, do you sometimes direct the police to send up the

case for trial?—I have done so. The rule is that if the police think a case is not to be tried it is to be referred. There is a slight controversy (which is not yet settled) as to whether, when the police have referred a case, I can call upon them to send up a charge sheet.

3326. Then, as a matter of fact, you are acquainted with many of the facts of the case before the case comes up for trial?—I know something of the course of the investigation.

3327. You said that you would allow appeals only to one authority above the authority who has appointed the appellant, and you would not allow appeals any further?—Yes.

3328. What are your objections?—That the present system of one appeal after another causes a great weakening of authority.

3329. In what way?—You say to the *karnam* "I have dismissed you," and he says, "I will appeal," and he doesn't mind.

3330. So you want to stop the appeals in order to strengthen the hands of the executive?—Yes.

3331. (*Sir Frederic Lely.*) From what you say, your *taluk* Board can scarcely be called representative at all?—It does not represent the uneducated and labouring class.

3332. It does not represent the great mass of the population?—No.

3333. It is nominated to begin with, and it is nominated on the basis of representation (so far as it really represents anything) of the higher classes?—Yes.

3334. Suppose you shift the basis of representation lower down, and take the village; would the general feeling of the village not be in favour of primary education?—If you could take a ballot vote, I think it would be in favour of primary education.

3335. As a matter of fact, do not the villagers as a rule take the initiative in establishing a school?—I do not think so.

3336. We understand from the Director of Public Instruction that as a rule the villagers call in a master and establish him and he opens his school; I understood that to be the ordinary course; and then they apply for a grant-in-aid. They are usually aided schools, are they not, in the villages?—I cannot say what the proportion is between the two.

3337. Still, the school is established in the village with the full consent of the majority of the population of the village?—Yes.

3338. Would it be feasible, instead of handing over the schools to the Education Department entirely, to entrust the school entirely to the villagers?—That is to say, to have aided schools only? I am very doubtful on the point.

3339. Not only aided schools, but schools where the villagers should be called upon to supply the housing entirely and should have full control over the master?—Unless you have board schools there would be no advance of education amongst the backward classes and in the more backward districts.

3340. That is another point, as to the backward villages; I am speaking of the ordinary village; the schools would do just as well as they do now at any rate, and it would have the additional advantage of evoking more local sentiment?—If they are under the direct management of the villagers themselves you mean?

3341. Yes.—It would depend very largely upon whether there was a good man in the village, some man to lead the movement and to look after the school—a man who would be manager of the school; you must have some definite man as manager.

3342. Would you advise trying the experiment in the better class of villages to begin with, where you could ensure the more intelligent agency that you speak of?—I should think it might be tried in one or two.

3343. Would you be in favour of developing local self-government in the form of intra-village action?—I do not think the village is quite a large enough unit.

3344. Take another branch of public work; take Public Works proper. Suppose a village needs a new well; how would it be to hand over five hundred rupees or whatever the estimate might be to the villagers and tell them to dig their well for themselves?—Again, unless you have some good and reliable man, the village community has not sufficient sympathy; they would squabble over the profit to be made out of the money.

3345. No doubt at first, but do you not think they would gradually come to see that it was to their common interest to build the well properly?—I think it would require a radical change in something or other before that came about. At present the village community is disintegrating; even in the short time I have been out, there is less unity of feeling in the village community than there was 10 years ago.

3346. Still, they live together and the village well is an object of common interest?—There are the Panchamas, the Sudras and the Brahmans; if there was only one well, they would quarrel which should have it.

3347. But you only have one well as it is?—Sometimes you have none; often you have only a tank; sometimes there is one well and the rest of the people get their water from a channel.

3348. The local *taluk* Board, I suppose, would only be responsible, as a rule, for supplying one well?—Yes.

3349. At present is such a case as this possible; the Local Board sanction the construction of a well in the village, and it sends the Local Fund Engineer, or whoever it may be, to arrange for the digging and building of it; it falls in afterwards through some cause; are the villagers to be allowed to say, "We are not responsible for that; it is not our business; it is the work of the Local Fund Engineer"?—In my division the making of a well is generally entrusted either to the village munsiff or to some respectable local gentleman; as a rule he builds up a well, worth Rs. 150, according to our own measurements and form, for about Rs. 85.

3350. Would you also (on the subject of roads) give a land-owner money to make or maintain a road through his estate?—If the people say that they want a road, we sometimes take a small contribution from them. In the case of the small branch roads affecting only one village, at present we only give them a nominal maintenance allotment, which will not really keep up the roads, and we expect the villagers to supply the rest.

3351. In the case of a land-owner who has an estate through which a mile of road runs, would you give him a grant to spend on his own responsibility?—We would make him a contractor if he would take up the work as a contractor for that piece of road.

3352. Do you consider that the people who have or fancy they have a grievance prefer as a rule to send you their petition by post?—No.

3353. They prefer to bring it to you?—Yes.

3354. You have a fixed time to receive petitions?—Yes.

3355. And although you may not be able to give an answer to the petitioner at the time, that does not mean that he is dissatisfied?—No; he has the pleasure of hearing his petition read out, and he knows that it has been heard.

3356. That is at the expense, you say, of your office work?—No doubt.

3357. Can most Divisional Officers find time for an audience every day?—If they are not expected to reach too high a standard in office work and reports.

3358. Can the Collector do that sort of thing?—It would depend very much on the district; some districts are harder worked than others.

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3359. How long do you stay at one camp as a rule?—From three days to a week as a rule.

3360. You say remissions go up for Government sanction. Virtually I suppose they are made on the report of the local officer?—Practically it is the Divisional Officer who does remission work.

3361. It is practically his department and the decision has to be based on what he says?—Yes.

3362. (Sir Steyning Edgerley.) Can you give us a slight sketch of a day's work?—I get up about 6.30 to 7; I go to the office and do scriptory work—office work—until about 11. At 12 I go to the office to my court; I then call petitions and I try the cases posted for the day, magisterial and revenue; the time occupied varies very much from day to day according to the length of the case; you never can tell exactly how many witnesses you will have; sometimes I get away at 3, sometimes it goes on till 5; then I come back to the house, and there will probably be a few papers brought to me, up to tea time. I generally manage to get my exercise at tennis or golf or something in the afternoon after 5.

3363. In the morning you are always at the office?—I was giving you a day at headquarters. Sometimes in headquarters I go out at once, and from 6.30 to 8 I inspect, say, municipal encroachments, or in camp I inspect irrigation works, with a view to the settlement of irrigation disputes and so on.

3364. From 12 to 3 you are practically occupied in magisterial work?—From 12 to 3 I should say is the average; the two hours from 3 to 5 are occupied in, you may say, odds and ends, all sorts of things,—getting up matters in relation to which you have been behindhand before.

3365. Then on tour?—On tour, you have rather less magisterial work. As I was explaining, you consult the convenience of parties; therefore you do inspection in the morning and your scriptory work in the afternoon.

3366. Do you reckon your magisterial work to be specially heavy?—No.

3367. How far do you see the villagers while you are doing the *jamabandi*?—I do not see many, because as a rule they have come at the time of calling the daily petitions. They do not wait for *jamabandi*; and my point is that the reason so much work now is not taken at *jamabandi* is that we now do not mark so many papers to be settled at *jamabandi*; we try to dispose of them at the time.

3368. You said you thought it would be very advisable if all these accounts and returns were scrutinised by a competent Committee with a view to reduction?—Yes.

3369. Do you remember that having been done since you have been connected with the district?—No, I do not remember anything radical being done; a few accounts have been altered, and so on.

3370. There has never been what one may call an effort on a big scale?—I remember none since I became a Divisional Officer.

3371. The idea of the last witness in suggesting Advisory Councils was something very like the idea of what was done on a higher scale at the Mysore Darbar. Do you think you would get anything out of that, if they held an assembly once or twice a year?—Perhaps once a year you might hear of something, but as a rule they would simply bring out something in the nature of an irrigation dispute or something that they personally wanted.

3372. It would be very difficult to keep order?—You could keep order, but you would only hear of things that you knew of already in your official routine; I do not think you would hear of many new things.

3373. You think it would be representative of particular grievances and not of the general wants of the people?—I think so; I think it would be the same thing over again.

3374. So that really your idea of facilitating your work would be the appointment of a Committee to cut up the returns and accounts and put them

on to a modern basis?—Yes, and also the various other matters of routine of which I have given a slight sketch in my statement.

3375. If that were done, you think you would get sufficient relief to get in touch with the people?—I cannot say how far the Committee would go.

3376. If it decided on the lines of your suggestions you think that would give you sufficient relief?—If it did what I hope, I think it would give sufficient relief.

3377. (Mr. Meyer.) You speak of nothing having been done in the way of the reduction of reports and returns; was there not a considerable reduction in 1897?—I do not think it affected Divisional Officers very much.

3378. Did it not rather affect the Tanjore district?—I think it helped the Collector and the Collectorate.

3379. Did it not extend to the Sub-Divisional Officer?—I do not think it made any appreciable difference to the Sub-Divisional Officer.

3380. However, during the last few years there has been no attempt to abolish these returns?—Not that I know of.

3381. Are they all returns prescribed by the Board of Revenue and the provincial Government or are a number prescribed by the Collector?—A few I think are prescribed by the Collector.

3382. Those he could abolish if he thought fit?—I do not think there are many, and I doubt whether any of those could be abolished; I can only think of one, and that is about encroachments.

3383. Then as to the general revenue forms; was there not a general alteration of these forms in about 1898 or 1899?—This list is a revised list, but I still think it could be cut down.

3384. The village accounts to your mind are too complicated?—No doubt.

3385. You say there are about 26 village accounts; is it necessary to have so many, for administrative purposes and statistical purposes?—I know very little about statistics; they are managed from above; but for administrative purposes I think they might be reduced considerably.

3386. And as regards the *taluk* office accounts, do you think the same?—I think probably some could be reduced.

3387. You spoke of the desirability of giving the District Magistrate more control over special departments. Has he not already control over the Superintendent of Police, which is one of the departments you mentioned?—I spoke of the greater independence of the police.

3388. Do you consider that the police are undesirably independent of the District Magistrate?—I think they might be more directly under the District Magistrate.

3389. The District Superintendent is subordinate to the District Magistrate in matters affecting the prevention of crime and the peace of the district, but is not so subordinate to him in the matter of the organisation and discipline of the police force?—Yes.

3390. And you would bring him under the District Magistrate as regards that?—As regards the organisation and management of the force also, at any rate in some matters.

3391. Then as to the forest officer; do you consider that he is too independent?—No, I have not mentioned him.

3392. The forest officer takes, more or less, the technical matters independently of the Collector; and is his assistant in regard to the rest?—Yes.

3393. You would like the Public Works Engineer to be in the same position as the forest officer?—Yes.

3394. Are there not sub-engineers and overseers throughout the district?—Yes.

3395. You would like the sub-engineer in Negapatam, if there is one, otherwise the overseer, to stand to you in the same position as the District Engineer stands to the Collector?—No.

3396. Then would you desire that the District Engineer should be under the Collector and that the overseer and the Sub-Divisional Officer should be under the Executive Engineer?—Yes.

3397. The Collector has no direct charge in any part of the district?—No.

3398. The whole district is divided into divisions?—Yes.

3399. Do you consider that the Divisional Officer should have larger control over the repairs of tanks and so forth?—Yes.

3400. How would you propose to bring that about?—If the Executive Engineer were under the Collector I should feel justified in matters of emergency in requesting the Sub-Divisional Officer to do such and such work.

3401. Is not that practically what I put to you—that if the Collector is superior to the District Engineer you would similarly be able to give directions to the local subordinate of the engineer?—No; I would suggest no further powers than, for instance, with the Assistant Superintendent of Police. I feel justified in asking the Assistant Superintendent of Police, or suggesting to him, to do such and such work, because he is also a fellow subordinate with me of the Collector's; I have also power at present to issue direct orders in some matters to Police Inspectors. I do not now feel justified in doing that sort of thing with the Sub-Divisional Officer or the overseer of the Public Works Department.

3402. If it were put under the Collector the local arrangements would follow as a matter of course?—Yes.

3403. Are the Tanjore divisions especially heavy as compared with other divisions in which you have been?—My impression is that the revenue work is heavy.

3404. But not the magisterial work?—The magisterial work is average.

3405. Is it your usual experience that a Divisional Officer devotes three hours a day to magisterial work?—Yes.

3406. That is including appeals?—Including all kinds of work.

3407. The trial of original cases and the hearing of appeals from Second and Third Class Magistrates?—Yes.

3408. You desire a larger power of appointment for Divisional Officers generally?—Yes.

3409. You would go up to what?—Rs. 50 or something like that. I would give all Divisional Officers of over two years' experience the same power as that which is now enjoyed by the Sub-Collector.

3410. Speaking generally, what pecuniary limit would that be. He appoints his own personal office, and he appoints other people up to Rs. 40.

3411. How about revenue inspectors?—I think they should be under the Divisional Officer.

3412. Should they be appointed by him?—Yes.

3413. Are they posted by him now; is a revenue inspector sent to the Divisional Officer and posted within the division at the Divisional Officer's discretion, or is he appointed by the Collector from *firka* to *firka*?—I, as acting Sub-Collector, have all the appointments of revenue inspectors; I forget exactly what is the power of a junior Divisional Officer; I think he can remove an inspector from *firka* to *firka*.

3414. But your position as Sub-Collector is by grade seniority?—Yes.

3415. And if you reverted to the position of Head Assistant you would lose powers?—Yes.

3416. Do you consider that the personal grading of Sub-Divisional Officers is a good system?—Yes.

3417. Has it diminished transfers?—Yes.

3418. Would you be prepared to adopt the same system as regards tahsildars, to make their appointments personal and not according to the *taluk*?—Yes.

3419. Do you consider that the present system of attaching the pay to the *taluk* causes unnecessary transfers of tahsildars?—I think so sometimes.

3420. You spoke of village officers. You have at present the power of dismissing any village officer?—Yes.

3421. Do I understand you to say that you should have the power of dismissal with no appeal?—With only one appeal to the Collector.

3422. Is there ordinarily more than one appeal now?—In a great many cases there are appeals to the Board of Revenue.

3423. In the case of every village officer you punish there is an appeal?—Almost every village officer, I dismiss appeals.

3424. But suppose you suspend him?—I should say that about 15 per cent. of those suspended for three months or over appeal to the Board.

3425. If you fine him?—In the case of a fine, he hardly ever appeals.

3426. But whatever you do to him in the way of punishment he can appeal to the Collector?—I think in the case of petty fine there is no appeal.

3427. But you say he has a second right of appeal to the Board of Revenue in the case of dismissal; I am trying to get at whether it is only in the case of dismissal or whether there is any other form of punishment under which he is allowed a second appeal to the Board of Revenue.—He does appeal in the case of suspension as a matter of executive practice; sometimes the appeal is rejected on the ground that there is technically no appeal, but sometimes a report is called for.

3428. Is there a standing order which lays down that there is no right of appeal?—I believe so, but I am speaking of executive practice where he does appeal.

3429. And in spite of the standing order, the Board admits the appeal?—I have frequently been called upon to report in such cases, and the appeal is dismissed finally on the ground that there is no appeal.

3430. That is to say, although the matter might have been rejected originally on the ground that the appellant had not the right to a second appeal, you were put to as much trouble as if he had had that right?—I have had to report, yes.

3431. As regards these village officers, over the greater part of the Madras Presidency they are hereditary?—Yes.

3432. They are men who have a considerable standing in their village by reason of their hereditary character?—That standing is not what it used to be.

3433. Should the fact that they are hereditary make any difference in regard to the tenderness with which they are treated in the matter of appeals? Would you treat an hereditary village officer differently from one who was not hereditary?—He certainly should be allowed more consideration, and I think he is allowed more consideration in the district on that ground.

3434. Would you on that ground give him a second appeal, or would you leave his fate entirely in the hands of the Collector?—I would leave his fate in the hands of the Collector.

3435. Although that might involve his family being disgraced and another family coming into the village office?—Yes.

3436. You said that you endeavoured to give notice of your tours and so on; is it not sometimes desirable that you should go to a place without notice, so as to discover exactly how matters stand?—Yes, I do sometimes.

3437. Did you hear the last witness's suggestion as to the reconstitution of *taluks*?—I only heard

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the beginning of his evidence, about giving tahsildars the same powers as Deputy Collectors.

3438. And that you were to convert every tahsildar into a Divisional Officer; that is to say each of the existing Divisional Officers would have charge of a *taluk* as his division, and the remainder would be filled by moving up the tahsildars as Deputy Collectors, and the present revenue inspectors would in their turn become tahsildars; so that you would have a large increase in the number of divisions, and a great number of petty *taluks*; what is your opinion of such a scheme?—I think it is unnecessarily expensive.

3439. And would it greatly improve administration?—My first impression is that it would not.

3440. You cannot at present, at any rate, see any merit in it that would be worth the additional expense it would involve?—Not at present.

3441. You said something about dry crop remissions. You are aware of the Madras Revenue Settlement that in the case of dry crops the vicissitudes of seasons are more largely taken into account than in the case of wet crops?—Yes.

3442. Would that not be a ground for treating the dry crops differently?—Yes.

3443. I do not say for giving no remission at all, but for requiring more careful scrutiny in the case of dry crops than in the case of wet crops?—Yes.

3444. Have you any powers of suspension of revenue as apart from remission?—As a Divisional Officer, I do not think I have any powers of suspension.

3445. Cannot you suspend the collection of revenue pending further investigation as to whether there is a case for remission or not?—I have forgotten the latest ruling; my impression is that at present it is in the power of the Collector to do that.

3446. Do you think that that is sufficient, or that in certain cases it might go to the Sub-Divisional Officer?—I think up to Rs. 3,000 it might be with the Divisional Officer.

3447. On wet land, or dry, or both?—On both.

3448. As regards the *taluk* Board, is there a Vice-president?—Yes.

3449. Who is he generally?—The headquarters tahsildar.

3450. That is to say, he is generally an official?—Yes.

3451. Have you been aware of any non-official Vice-president?—Not personally.

3452. You really think that education would be done more satisfactorily if the *taluk* and District Boards had nothing to do with it?—Yes, primary education.

3453. Would you give any say in such a case to the Collector or to the Divisional Officer, as such?—I would say that it should still be expected that they would be consulted in matters relating to new departures and so forth by the Education Department.

3454. The whole authority then for creating new schools, or abolishing schools, or altering the status of schools, would rest with the assistant inspector of schools, or the inspectors of schools, or something of that sort?—Yes, but he should be required in all cases to consult the Revenue Department.

3455. Suppose you, as Sub-Divisional Officer, did not agree with the assistant inspector of schools, what would happen?—I would report my point of view to the Collector, and he would give his point of view to the Director of Public Instruction, and the Director of Public Instruction would decide.

3456. Would there be a certain amount of friction over that?—I think there would be less friction than there is at present in the scramble for grants.

3457. Do you not have more power at present as President of the *taluk* Board than you could possibly have under such a system?—Yes, we have more power. I think it is one of the powers which might be delegated to another department.

3458. You propose to abrogate the executive power and to take the position of an officer who is consultative only?—Yes.

3459. You spoke of the scramble for grants and said that roads suffered from the demand for education. Is there no order that a certain proportion of the *taluk* income must be laid out on their roads?—Yes.

3460. What proportion is it?—I do not remember at present.

3461. I put it to you that it is 50 per cent. of the land cess plus the income from tolls. Does not that give a guarantee that a large amount of money will be spent on roads?—I am not certain whether it is always carried out, and in any case there is certainly a demand for more roads rather than for more education, as a matter of fact.

3462. But it is for the *taluk* Board to decide, if they have not enough money to go round, whether they will apply it to roads or whether they will apply it to schools, is it not?—But our budgets are altered by the District Boards and by Government, and the Director of Public Instruction has a final say, about educational matters in Madras, that is to say with Government; whereas there is no one to have a final say in support of roads.

3463. You say your budget is altered by the District Board; in what direction as a rule does the District Board alter your budget?—They say "You shall not spend on this and you must not spend on that"; they transfer money from one head to another.

3464. The *taluk* Board is represented on the District Board?—Yes.

3465. And you sit as an *ex-officio* member?—Yes.

3466. So that you can always have your say before the District Board decides one way or the other?—Yes.

3467. You say that the final power rests with the Director of Public Instruction, with regard to education grants; is that so?—I only say that the budget is criticised by the Director of Public Instruction, and his criticisms are forwarded to Government, when final orders are passed.

3468. Then it finally rests with Government?—Yes.

3469. Is it your experience that Government as a rule takes the side of the Director of Public Instruction against the President of the District Board?—I cannot say that.

3470. You have mentioned matters in which you desire that the *taluk* Board should get rid of their powers. Are there any larger powers that you would like to see given to the *taluk* Board?—I have put down one or two matters of detail.

3471. But apart from detail is there any general idea on which you would give them larger powers?—I would give them more complete control in financial matters.

3472. In creating appointments and so on?—Yes.

3473. And sanctioning allotments for Public Works?—Yes. Under existing rules a certain number of things have to go up to the District Board for sanction.

3474. Who appoints the members of the *taluk* Boards now?—The President of the District Board; the nomination is made by the President of the *taluk* Board; it goes up to the President of the District Board, who nominates to Government; it is then notified in the Gazette.

3475. Does Government still appoint all the members of the *taluk* Board and select them, or has the power been delegated in any way to the District Board President?—I do not know that exactly; I know it is practically done by the Collector; but a reference on the subject does go up to Government?—Yes.

3476. You would be in favour of the President of the District Board appointing them?—Yes.

3477. Would you go further and allow the *taluk* Board President to appoint them?—No.

3478. Because they are your colleagues?—I think there should always be a certain amount of supervision by an officer above you.

3479. Take the village panchayat; would you allow the Divisional Officer to appoint their members?—Yes.

3480. How many municipalities are there in your division?—One.

3481. Do you sit on that *ex-officio*?—Yes.

3482. Are you Chairman of it?—No. There is an elected Chairman.

3483. As regards outside control, all matters connected with correspondence between the municipality and the Government come before you in the first place?—Yes.

3484. Do you have much work of that description?—There are a considerable number of papers.

3485. Would you be in favour of giving the Collector larger powers of supervision over the municipalities, reviewing the administration report or passing the municipal budget and so forth?—I should say that the budgets and the administration reports should still go to Government, but the other matters I have mentioned in my statement might stop with the Collector.

3486. Minor matters of expenditure and so forth?—Yes.

3487. As regards appeals; if you dismiss a *taluk* Board servant or suspend him, to whom does the first appeal lie?—I think it is to the District Board President.

3488. Not to the *taluk* Board?—I cannot remember which of the two it is; I know in the case of the District Board the appeal is from the President to the District Board.

3489. From the President acting singly, to the Board as a collective body?—Yes.

3490. Assuming that that is not the case in the *taluk* Boards, would you be in favour of that?—I think it would be desirable.

3491. Then if the *taluk* Board confirmed the decision that was taken by its President individually, you would bar any further appeal to the District Board?—Yes. My recollection is that the first appeal is from the President of the *taluk* Board to the President of the District Board.

3492. Therefore there is no appeal from the individual to the collective body in the case of the *taluk* Board as there is in the case of the District Board?—I think not.

3493. In the municipality there is?—In the municipality there is an appeal to the Council.

3494. From the decision of the Chairman as an individual?—Yes.

3495. Are the villages in Tanjore and in other Tamil districts rent by factions?—They are very much rent by factions in Tanjore, and to a less extent, but to a considerable degree, in villages in the other districts of which I have had experience.

3496. But especially so in Tanjore?—Especially so.

3497. Would the existence of such factions militate against the administration of matters belonging to the village by a village panchayat?—Very greatly.

3498. In Tanjore and other Tamil districts is there a considerable low-caste population attached to the villages?—Yes.

3499. Do you think that they would get representation on any panchayat?—I think that they would get nothing.

3500. Do you think that the higher castes would take their interests into consideration in the matter of schools for instance?—No. I can quote an instance where the *taluk* Board had sanctioned a *Panchama* school in a particular village.

3501. Perhaps you will explain what a *Panchama* school is?—It is a school for low caste people known as *Pariahs* or *Panchamas*; their employers, the high caste people, made so much trouble about the granting of land and the giving of a suitable site, that we finally abandoned it in that village.

3502. Therefore if there was a system of allowing a village to run a school of its own the *Panchamas* would not come in to it?—Not at all.

3503. They would not be allowed to come in to it?—I think not; I think there would be exceptions; for instance, in South Arcot.

3504. In South Arcot they are on more friendly terms?—Yes, and they have more influence.

3505. Then as regards the liquor shops; the *Panchamas* are the drinking class?—Yes.

3506. The higher castes as a rule do not drink?—Some *Sudras* drink. The majority of drinkers are non-caste.

3507. Suppose any matters such as the distribution and location of liquor shops were left to the panchayats would there be danger of the *Panchamas* being unfairly treated in the way of getting no shops or an insufficient number of shops?—I think there probably would be a danger.

3508. (Chairman.) You said in answer to Sir Steyning Edgerley that if an Advisory Council was started it would be merely a case of repeating old grievances which had been brought up at the *jamabandis*?—Brought up at the *jamabandis* and on petitions.

3509. Might it not be an old grievance with a new aspect to it?—I should say that if a Divisional Officer has done his duty the aspects ought all to have been considered.

3510. Not from that point of view, but from the point of view of fresh evidence that might be brought to notice which had not been brought to notice at the *jamabandi*?—I do not think that anything very much new would come out.

3511. You say that the Sanitary Commissioner being at present overworked causes delay in the execution of important work?—I said *probably*.

3512. Do you find that somewhere or other these schemes coming up from divisions do stick for a considerable time?—The Negapatnam market works stuck for more than a year; the water works scheme is still sticking.

3513. That was due to the necessity of it passing the Sanitary Board?—I do not know the exact details, but the delay seems to be after the scheme or project has left the Collector.

3514. So far as you can find out that is the place where it sticks, the Sanitary Board?—As far as I can see.

(The witness withdrew.)

Mr. P. B. THOMAS was called and examined.

3515. (Chairman.) There are one or two points, I understand, to which you, as District Superintendent of Police, desire to draw our attention; perhaps you will tell us briefly what they are?—The District Superintendent of Police has not got sufficiently large powers of his own to command the personal influence with his men which he ought to have in his own district. I have practically command of over a thousand men, and I cannot order a man a black mark, which is a very small punishment, without his having the right to appeal to at least one officer over my head. I cannot give a

police constable a petty reward of even 8 annas or a rupee on my own responsibility; I cannot say to a man: "I will give you a little reward"; I have to say to him: "I will recommend a reward," even if it is a rupee. I have no power of promotion at all; I cannot promote a police constable to a head constable's appointment at Rs. 14 a month; that all has to be done over my head. I have absolutely no command of any money in the way of secret service, and if I want to send a man on special duty, on any detective work, I have to obtain the money all the way from the Inspector-General's

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Office in Madras; and if it is a matter of urgency I have to pay it out of my own pocket and trust to recover it afterwards, which is a matter of great correspondence. I have no power of transferring inspectors inside my own district, and I think it is impossible to keep a district in the order in which it should be kept unless both the District Magistrate and the Superintendent of Police together have power to transfer any non-gazetted officer to places where they wish him to go to inside their own district. Those are the points on which I think every District Superintendent ought to be given much larger powers.

3516. What you feel is that the present restrictions upon your powers are such as to prevent you having that influence with your force that a police officer ought to have?—Yes.

3517. And that if you had larger powers conferred upon you it would enable you to prevent and detect crime with greater facility than you can now?—Yes. The present system tends to a dead level of work, and if anything special is demanded of any man by me I have not sufficient authority with the man to make my personal influence as great as it ought to be. In all police work personal influence counts for a great deal.

3518. What is the size of your district?—5,000 square miles.

3519. That is a large area for a single officer to be able to get round?—Yes. I have two Assistants, and the inspection can be done. I do not think I am in a bad position as regards the area of the district in this particular district, but in most districts of Madras it is absolutely impossible to cover the area properly.

3520. Is yours one of the smallest districts?—No, but I have more Assistants than they have in other districts.

3521. What is your district?—South Malabar.

3522. You look upon an area of about 5,000 square miles as the limit that ought to be the area of any District Superintendent?—It depends entirely on the number of Gazetted Assistants supplied to the district. I think a District Superintendent could look over a much bigger area if he were supplied with sufficient Assistants.

3523. Do you think he could personally look over it?—He could personally administer it; he could not personally look over it.

3524. Is that not desirable?—I do not think it is absolutely necessary.

3525. It is not desirable?—It is desirably certainly.

3526. Very desirable?—Certainly.

3527. How long have you been in your present district?—Only three months.

3528. You have about 20 years' service?—Over 20 years.

3529. How many districts have you been in during that time?—About five.

3530. How long does it take you to become fully acquainted with a district of the size of your present one?—Very nearly two years.

3531. Does the system of leave necessitate an increased number of transfers?—It causes them; I do not think it need necessitate them.

3532. Is there any way in which constant transfers could be avoided?—Yes. I think in cases where a man gets an unpopular district or undesirable district he frequently takes leave after he has been there a short time with the idea of escaping from the district; when he comes back he is probably posted to any district that happens to be vacant at the time, and is not sent back to his original district as he ought to be. In many cases where a man is in a district that he likes and goes away on leave for a year, when he comes back he is put into the first available district, and is not sent back to the other district, although he may have been there for only two years before.

3533. Could any system be devised by which men could be kept longer in their district?—Very simply. I think it ought to be an understood thing

that when an officer is posted to a district he should spend at least six years in the district, and that arrangements should be made to fill his place when he is away not by a permanent appointment; it should be understood that a man put in to act for him should give way to him when he came out again.

3534. Could that be done by employing some of the senior Assistants?—There are always a certain number of Superintendents of the standing of a senior Assistant who are bound to go on acting for two or three years until they become full Superintendents; there are always four or five gentlemen of that kind, and they might be relied upon to fill these vacancies perfectly satisfactorily and without inconvenience.

3535. That would give some relief in the matter of transfers to the greater number of Superintendents and Assistant Superintendents throughout the Presidency?—To Superintendents certainly.

3536. Is there any general delegation of powers which your Inspector-General could hand on to you or to your subordinates that you would like to have?—None beyond those I have been speaking about as to punishments and rewards and a certain amount of money being placed at my disposal. There is one smaller point which I think has not been mentioned. At all sub-divisions the Assistant Superintendents have small offices of their own in their ranges; those ought to be administered altogether, and the Assistant Superintendents might work with the headquarters offices; that would give the Superintendent greater freedom of action, because he would be able to detail them all to special work better than he can now, and it would relieve the Superintendent and District Office of a great deal of unnecessary correspondence.

3537. (Sir Steyning Ederley.) Would not your system of reposting to a district on return from leave be rather hard on individual officers? Take it in this way: I suppose in every Presidency there are 8 or 10 good districts, and perhaps some middling, and then some very bad ones?—Yes.

3538. Suppose your officer goes on leave from a very bad one; will it not have knocked his constitution to pieces very often?—But the districts are not bad because they are unhealthy as a rule; they are bad because they are unpopular in other ways.

3539. Have you not some unhealthy districts in Madras?—We have some unhealthy, and some of the most unhealthy are the most popular.

3540. You do not think that is an objection?—No.

3541. (Mr. Meyer.) I suppose your idea would be carried out if it were arranged that an officer spent from three to five years in the same district; you would not keep him in the same district for the greater part of his service?—I would not keep him in any district more than four or five or six years, because I think he tends to get slack after that, but up to that time I think he ought to be kept there.

3542. You spoke about giving much larger disciplinary powers in respect of punishments to the District Superintendent?—Yes.

3543. And also to the District Magistrate?—To the District Magistrate only with regard to the transfer of inspectors inside the district.

3544. But as to punishment?—I would not give any powers whatever in ordinary internal matters of police discipline.

3545. Any cases that the District Superintendent could not dispose of as regards discipline would go, as at present, to the Deputy Inspector-General?—Yes.

3546. (Mr. Dutt.) In the case of slight punishments you would allow no appeal?—In the case of a punishment as light as a black mark I would allow no appeal.

3547. And in the case of a small fine?—We are not allowed to fine at all now.

3548. You cannot impose a fine on any constable?—No.

3549. Or a head constable?—No.

3550. In the case of transfers what is the recommendation you would make?—I alluded to the transfers of inspectors. I think that transfers of inspectors inside a district should rest with the District Magistrate in consultation with the District Superintendent. That would make the influence of the District Magistrate and the Superintendent very much stronger and would prevent a great deal of correspondence.

3551. Do you have to take your orders now from the Deputy Inspector-General?—The transfers of inspectors of police depend on the Deputy Inspector-General's judgment.

3552. What is the result of having a black mark against a man?—If he has an accumulation of black marks it affects any increment of good con-

duct pay which he may have earned previously, and a certain number entail his dismissal.

3553. With the exception of the black mark, in every other case of punishment you would allow one appeal?—Yes.

3554. (Chairman.) Does the necessity of getting sanction from higher authority to punish by suspension or reduction of pay cause much correspondence?—No it does not. If I punish a man with a black mark, in practice it is practically a matter of course that the black mark will be confirmed; but the fact that I cannot do it without appeal does weaken my influence very much with my men.

3555. It is a question of prestige, not of correspondence?—Yes.

(The witness withdrew.)

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Dewan Bahadur P. RAJARATNA MUDELIAR was called and examined.

3556. (Chairman.) What has been your occupation hitherto?—I was a Government servant until 1905. I was tahsildar, Deputy Collector, Personal Assistant to the Salt Commissioner, Head *Sherishtadar* of the Board of Revenue, Secretary to the Board of Revenue in the Settlement Department, and, finally, Inspector-General of Registration.

3557. Compared with other provinces, are the Collectors' charges in Madras very large?—Yes.

3558. And you think they might with advantage be made smaller?—Yes.

3559. That would increase the number of Collectors and Divisional Officers?—Yes.

3560. And of course of the officers under them?—Yes.

3561. The *raiya* system necessitates a greater demand on the time on the part of the Divisional Officers than is the case under the *zemindari* system?—Yes.

3562. Is the demand on the time of Divisional Officers now so great that they are losing touch with the people in their districts?—Decidedly.

3563. Have you noticed during the time you have been in Government Service an increase or decrease of this?—An increase.

3564. A decided increase?—Yes.

3565. Is that due in any way to the lack of linguistic knowledge on the part of the officers, or is it due to the necessity of keeping up with the great mass of correspondence that they have, or is it due perhaps to both?—Want of linguistic knowledge of course is confined only to European officers, but, as regards the work, that has enormously increased in the past 20 years owing to the number of fiscal and special laws that have had to be passed for the protection of the revenue.

3566. In the case of those who are natives of the country, you find they too are also divorced from the people whose affairs they administer?—Yes.

3567. And the divorce in their case is quite as noticeable as in the case of European officers?—To a great extent.

3568. Some loss of administrative power is occasioned by the constant transfer of administrative officers from charge to charge?—Yes.

3569. In Madura there were no less than five changes of Collectors within three years?—Yes, those figures have to be verified, but I believe there must have been at least four.

3570. Is Madura a very large district?—Yes, a very large and important district.

3571. With a large population?—Yes.

3572. It would take some time for a Collector to get round the district?—It would, and it is also

a difficult district, with a very large turbulent population.

3573. Is only one language spoken in Madura?—Only one language.

3574. It is clearly necessary that in a large district like this an officer should remain a sufficient time to get acquainted with the people?—Yes, he should remain at least four years.

3575. Now he remains how long?—A year, or a year and a half.

3576. You say that the condition of the tahsildars is just as bad as that of the Divisional Officers?—Yes.

3577. When you were a tahsildar yourself did you find much difficulty in getting out into your district?—No difficulty whatever.

3578. It has arisen since your time?—Yes.

3579. Has the mass of returns which the Board of Revenue now requires been increased very much since the time when you were a tahsildar?—Yes, it has been much increased under the requisition of the Secretary of State.

3580. Are all of them due to the requirements of the Secretary of State?—No, but many are.

3581. And some of them, you think, might be abolished?—When I was Secretary in the Settlement Department, I remember I recommended the abolition of certain statements and the submission of others once in five years. At that time the Government of India refused to approve the proposal because they said the information was wanted for Parliament, but I think subsequently there has been some change.

3582. There has been some diminution of these returns?—Yes.

3583. You are of opinion that the Uncovenanted Service might be remodelled; will you kindly outline your scheme?—Yes. My idea is that the work has so enormously increased that either you must reduce the areas or increase the number of officers. As regards *taluks*, it will be somewhat difficult to reduce the areas. Prior to 1868 the *taluks* were about half the present size; in the revision carried out in 1866, in order to provide funds for raising the pay of tahsildars, which was then about Rs. 70 or Rs. 80, they practically doubled the area. Now, with the enormous increase of work that has been entailed, it is difficult for a tahsildar, however energetic he may be, to get through his work. In this Presidency, some ten years ago, tahsildars were relieved of magisterial duties; there were appointed what were called stationary magistrates. Even now the tahsildar is overburdened with work. I therefore propose that there should be a Gazetted Officer in charge of every *taluk*, and that there should be given to him two or three assistants according

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to the importance of the *taluk*, one for revenue work and the others for magisterial work; then he will be able to keep in full touch with the people and to stop the corruption which is now rampant in every *taluk*—in the lower grades of course.

The main principle of the scheme, which I would suggest, is (a) to constitute the higher grades of the Uncovenanted Service, comprising all appointments carrying a salary of Rs. 200 and upwards, into "an exclusive service," to be recruited partly by competition, partly by selection, and partly by promotion from the lower grades; (b) to provide each *taluk* with a Gazetted Officer (either a Covenanted Civilian or an Uncovenanted Deputy Collector), with two or more assistants, one for revenue and one or more for magisterial work; and (c) to give each Collector a Personal Assistant of the rank of a Sub-Collector, or a Head Assistant or an officer of the "listed service." Under this scheme, the Collector will be freed from a mass of office work which now prevents him from touring about and freely moving among the people; and every *taluk* will be provided with a complete staff of officers who will be able to hear and dispose of all complaints in person and keep closer touch with the people than is possible under present conditions.

Not only will the pay of these Magistrates be slightly raised, but, what is of more importance, they will all be placed under the immediate supervision of a Gazetted Officer, who will be on the spot, promptly to check any irregularities that may occur. Moreover, the powers of these subordinates might ordinarily be limited to the trial of offences punishable by Third Class Magistrates and they may be debarred, where necessary, from taking up cases triable by Second Class Magistrates, except such as may be transferred to them by the Divisional Magistrate. These latter officers will generally be invested with summary powers and will thus be able to dispose of all important cases themselves. The increase in the number of First Class Magistrates will not necessarily lead to an increase in the number of cases triable by those officers, nor in the number of appeals against their decisions, but, on the contrary, there is every probability of a diminution

in the number, as with reduced charges and more leisure, the officers would be able to dispose of all cases much more satisfactorily than at present. Similarly, the work of supervision on the part of the District Collectors will be reduced rather than increased.

Concurrently with the increase in the number of Divisional Officers, it is necessary that the Collectors' *sherishtadars* should also be included in the grade of Deputy Collectors.

Including the recently formed district of Guntur, there are 23 districts, for each of which there is a Collector. There are 14 Sub-Collectors, 21 Head Assistants, 16 Assistant Collectors (average), and 83 Deputy Collectors. This is exclusive of the two special Assistant Collectors employed in the Agency tracts. Including Madras and the Nilgiris, there are 161 *taluks* in the Presidency, for each of which a Gazetted Officer will be required. The 14 Sub-Collectors will be posted as Personal Assistants to the Collectors of the more important districts. For each of the remaining 7 districts excluding Madras and the Nilgiris, either a senior Head Assistant or a Provincial Service Deputy Collector may be attached as a Personal Assistant. These officers will have no separate divisional charges, but it should be open to the Collector to post them to the charge of any particular *taluk* when an emergency arises, or depute them for any important duty, and call in a Deputy Collector to headquarters to take their place. Excluding these 21 officers and 4 Deputy Collectors who are on other duty, *viz.*: two as Presidency Magistrates, one as Assistant Secretary to the Board of Revenue, and one as Assistant Superintendent of Stamps and Stationery, there will remain 14 Head Assistant Collectors, 10 passed Assistant Collectors who will be competent to be placed in independent charge, and 79 Deputy Collectors, or a total of 103 Gazetted Officers for the charge of 103 *taluks*. This will leave 58 *taluks* to be provided for. Adding to this the Collectors' *sherishtadars*, who will be graded as Deputy Collectors, *viz.*: 23, we shall require 81 additional Deputy Collectors to give effect to the proposed scheme. This will raise the total number of Deputy Collectors to 164, including the four officers on other duty.

I have adopted the following scale in calculating the financial results of the scheme:—

Deputy Collectors.

Existing.				Proposed.			
No.		Cost.		No.		Cost.	
		Rs.	Rs.			Rs.	Rs.
2 on	...	700	1,400	2 on	...	800	1,600
5 "	...	600	3,000	4 "	...	700	2,800
15 "	...	500	7,500	8 "	...	600	4,800
22 "	...	400	8,800	14 "	...	500	7,000
19 "	...	300	5,700	24 "	...	400	9,600
20 "	...	250	5,000	30 "	...	300	9,000
				40 "	...	250	10,000
				42 "	...	200	8,400
	Local allowance	...	250		Local allowance	...	250
			53,450		Total	...	53,450
83			31,600	164	Increase	...	21,800

Divisional Officers' Establishment.

Establishment of Sub-Collectors (Rs. 337),
Head Assistant Collectors (Rs. 245), and } 17,435
Deputy Collectors (Rs. 130).

Establishment of 160* Divisional Officers }
at Rs. 160 per mensem. } 26,012
Deputy Collector, Madras (Rs. 412). }
Increase 8,577

* I allow four clerks on Rs. 50, 30, 25 and 20. Being at the *taluk* head-quarters, the Divisional Officer can command the assistance of the *tahsildars'* clerks when urgently required.

Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates.

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Existing.			Proposed.		
No.	Cost.		No.	Cost.	
	Rs.	Rs.		Rs.	Rs.
12 Tahsildars on ...	250	3,000	70 Tahsildars ...	175	12,250
24 " ...	225	5,400	120 " ...	150	18,000
40 " ...	200	8,000	100 " ...	125	12,500
42 " ...	175	7,350	153 " ...	100	15,300
43 " ...	150	6,450			
53 Dy. Tahsildars ...	120	6,360			
102 " ...	100	10,200			
35 Staty. Sub-Mags. ...	120	4,200			
92 " ...	100	9,200			
443 Total ...	...	60,160	443 Total ...	...	58,050
				Decrease ...	2,110

Savings.

Land Records Superintendents, Tahsildars and Deputy Tahsildars ...	Rs. 4,475
Temporary Deputy Collectors ...	2,500
Saving in the pay of <i>Huzur Sherishadars</i> ...	4,475
Total savings ...	11,450
Net increase per mensem ...	16,817

The net increased cost amounts to Rs. 2,01,804 per annum or two lakhs in round figures, representing an increase of only '32 per cent. on the total land revenue of the Presidency (Rs. 628'86 lakhs). If the Government of India would not object to adding another lakh to the cost proposed, I would advocate an increase in the number of Covenanted Officers as suggested above, and a corresponding reduction in the number of the last grade Deputy Collectors. In making these calculations, I have not taken into account the increase involved in Mr. Meyer's scheme for the redistribution of districts and *taluks*, the details of which have not yet been published. An increase in the number of districts and *taluks* is necessary, and I would increase the number of districts to at least thirty, limiting the extra cost to a moderate figure, by grading the additional officers partly in the third grade and partly in the Provincial Service. I have not also taken into account the increase in the pay of the *Huzur* and *taluk* establishments which is, I believe, under the consideration of the Board of Revenue.

The pay of tahsildars, deputy tahsildars, and stationary sub-magistrates should be made personal, but the number of each class of officers to be allotted to each *taluk*, and the number in each grade to be assigned to each district, should be fixed once for all by the Government.

I do not think that the number and pay of the revenue inspectors require any alteration. The scale was revised in 1890, and in 1906 a large staff of additional inspectors (157) was sanctioned for Land Records work whom I propose to retain. The revenue inspectors have hitherto been burdened with the duty of enquiring into every petition presented to the tahsildar or Divisional Officer. If the proposed scheme is approved, most of these petitions, except such as require measurement of the lands in dispute, will be enquired into by the tahsildar or his deputy, while the more important cases will be taken up by the Divisional Officer himself. Claims for remission for failure of wet crops above a certain limit will also be examined by these officers. The revenue inspectors' duties will then be confined chiefly to checking the accounts of cultivation and collection, inspecting boundary marks, cultivation of second and third crops, encroachments, &c.

3584. Do you consider that the position of the tahsildars ought to be very much raised?—Yes. Practically my scheme will carry that out.

3585. Would the increase of number of Gazetted Officers, giving one for each *taluk*, very much

increase the work of the Collector?—I do not think so. With a good, honest officer on the spot, the work would be rather less; the work would be much more efficiently done than at present, and the appeals would be fewer.

3586. Do you consider that the appeals now are too numerous?—I do not think they are numerous.

3587. But you told us that the number of appeals would be largely reduced by the scheme which you proposed?—Yes, the present number will of course be reduced.

3588. Then I assume from that that they are too numerous?—They are not too numerous.

3589. The scheme which you propose would very much reduce them?—Yes.

3590. Would that not rather point to the fact that they are too numerous now?—They are undoubtedly large, but the necessity of appeals will be less under my scheme. What I say is that merely to increase the number of officers who can try first-class cases will not necessarily increase the number of appeals. If there are 50 first-class cases, there will be more people trying the 50 cases, that is all, so that it does not follow that the number of appeals would be greater; on the contrary, if the work is better done the number of appeals will rather fall.

3591. Are you in agreement that the appeals as to punishment may very properly be limited to one above the officer who gives the original decision?—I would draw a line as regards the limit of pay.

3592. Above so many rupees a month?—Yes, clerks paid so much might be allowed one appeal, and above that pay they might be allowed two appeals.

3593. Where would you fix that limit?—Say about Rs. 50.

3594. In no case should there be more than two appeals, in your judgment?—Not necessarily, excepting of course for Gazetted Officers.

3595. Then you suggest that the pay of the stationary sub-magistrate is much too low?—Yes.

3596. What is it now?—Rs. 100 to Rs. 120.

3597. What do you think it ought to be?—I have worked out a scheme in which I propose that there shall be four grades, Rs. 175, Rs. 150, Rs. 125, and Rs. 100. My scale, provided there is a complete establishment, will bring out a total cost of about two lakhs for the Presidency, which is certainly not large, considering that the present

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cost compares very favourably with that of other provinces. Madras has been practically starved in the matter of establishment.

3598. You said just now that there was a great deal of corruption in the lower ranks?—Yes.

3599. At what rank in the hierarchy does that corruption begin?—The revenue inspectors and village officers chiefly.

3600. What is the reason of that corruption; is it mere desire for gain?—No, it is the rigour with which the various special and fiscal laws have to be enforced; there is the Salt Law, the Excise Law, and the Forest Law, and many other laws—laws about irrigation, laws about encroachments, and so on—that give a dangerous power into the hands of the lower officers, and the first manipulation begins with the village *karnam*.

3601. Then it will not remove in any way the source of corruption if you increase the pay of these inspectors and subordinate officers?—You may increase the pay, but unless there is local supervision by a responsible officer, it is not likely that merely increasing the pay will produce the desired result; of course it would do some good.

3602. Would you get a better class of men?—You would in course of time, but the opportunity for temptation ought to be removed by prompt check on the part of superior officers. A Gazetted Officer is always likely to be much more effective than an officer of an inferior grade.

3603. Does this cause much discontent among the people?—Yes, the greatest curse of the country is the amount of corruption.

3604. Is that anything new in the history of the country, or is it something that has always been here?—It has increased rather than decreased, owing to the increase in the number of restrictive laws.

3605. As the number of restrictive laws has increased, so has the corruption of officers by persons desirous of evading the laws increased?—Yes.

3606. Will you give us instances of the restrictive laws you refer to?—That in regard to forests is one; then the salt and excise laws; then there are rules about remissions; they are not controlled here by legal enactments but by rules issued by the Board of Revenue. One rule is that the crop must be preserved for inspection; that is a necessary provision, I fully admit, but the revenue inspector and the *karnam* delay inspections, and the tahsildars have no time to inspect properly, and the result is that the raiyat loses the benefit of the remission.

3607. But where does the corruption come in there?—The raiyat must pay the man to induce him to come and make prompt inspection; if there is delay the cattle graze on it, and he loses the benefit of the little remission he can get.

3608. He may not touch the crop until somebody has come to look at it and certified that it is worth so much?—Exactly.

3609. Besides the provision of rather highly paid officers under the supervision of a Gazetted Officer, how would you propose to get rid of this corruption?—For instance, would you abolish the Forest Law?—No, that is not possible.

3610. The law in itself is a good law?—It is necessary; whether it is good or bad is a different matter, but it is necessary for the revenue and for the good of the people also; but in administering such laws there ought to be some little discretion used.

3611. By whom?—By the officers conducting the prosecutions.

3612. Perhaps they are thinking all the time of their revenue?—For instance the grazing forests are marked out, but not on the ground; there is some flag put up at a distance of two or three furlongs, but the raiyat does not know what the exact boundary is. The cattle trespass on it, and then he is hauled up and prosecuted.

3613. Prosecuted by some minor official?—The forest guard; there is one officer in the district, and practically the forest guard is master of the situation.

3614. The forest guard says, "I want back-sheesh," and if he gets it there is no prosecution?—Exactly.

3615. Then with regard to salt?—Similarly, if a man keeps salt water in his house or scrapes a little salt-earth, he is hauled up; the rules provide that the first offence should be excused, but the man has to go before a salt inspector before the excuse can be obtained. Rather than go 20 or 30 miles to see the salt inspector, the man pays two or four annas to the salt peon. Under my scheme, if there is a Gazetted Officer—he may be an Uncovenanted or Covenanted Officer, but he will be a Gazetted Officer—he will be on the spot and in touch with the people, and he will hear all those cases and set matters right. All those things go to the Revenue Department and this officer would be the chief executive officer in these matters.

3616. There is no danger of the transference of the corruption from the forest guard to the Gazetted Officer?—Well, if that is likely to occur, there is an end to all administrative government; but it is not at all likely to occur, because as a class our Deputy Collectors are honest; the only difficulty is that they are not in touch with the people; they have no time.

3617. What is the title of the lowest grade (Gazetted Officer?—The Deputy Collector on Rs. 250. As regards Divisional Officers, if my scheme is approved there will be a Gazetted Officer in each *taluk*, so it will be unnecessary to have a separate Gazetted Officer.

3618. You say you are in favour of the creation of Advisory Councils?—Yes.

3619. Should minor irrigation works, grazing lands, roads, village schools, and sanitation all form subjects which the Advisory Council could consider? Would you agree with that definition of the work of the Advisory Council?—They should be simply consultative bodies, and it would be well that the Collector of the district should be in touch with them and ascertain their views.

3620. How often do you think he ought to see them?—Once in two or three months I should say would be quite enough.

3621. Then he would call them together and say, "I have got certain things to settle"—it may be either roads or sanitation or a hundred and one things—"I should like to know what your opinion is?"—Yes.

3622. You think he would get a good opinion?—Yes, if freedom of discussion is allowed and the District Officer is given the relief that I propose; he is so much overburdened with work now that he has not time to discuss matters with anybody.

3623. You think he would get a good opinion from the Advisory Council?—Yes.

3624. One witness before us to-day said it was impossible at the present moment for the Divisional Officer to settle a question as to irrigation or division of water. There may be a dispute between village and village as to the amount of water available for this village or that, and the witness gave us to understand that that was a question which would have to be referred to the Public Works Department. That would be a case which would be constantly occurring, would it not?—Certainly.

3625. Is that the sort of question which might be advantageously threshed out at the Advisory Council?—It would not be possible.

3626. You would have to confine their advice to minor irrigation works—the provision of a well or some small sanitary scheme or something of that kind?—Yes, and small tanks in each village. There are numbers of them.

3627. Do you think that the creation of Advisory Councils should be accompanied by the revival of the panchayats?—Yes.

3628. How many members do you think would be advisable for a panchayat?—I think not more than five.

3629. I think in the Punjab they have eight?—I do not know; the word "panch" means five, and that is a large enough number.

3630. That is the number which from time immemorial it has been usual to have?—Yes. The panchayat system has practically disappeared at present, and it will require considerable care to resuscitate it; I do not think the difficulties are insuperable.

3631. I gather that in the north of India there has been a distinct attempt to revive the panchayat system and that they entrust to the panchayats the settlement of monetary disputes up to a small sum, and that practically no appeal has been found necessary. Do you think the same thing should obtain in Madras?—Yes, there must have been a recent attempt. At the time of the Irrigation Commission, Sir Denzil Ibbetson recorded a note in which he said, "Under the influence of our rule the faculty of combination and co-operation has diminished and is diminishing"; I think that is true of every other province in India; but we could create such a body.

3632. You think that the faculty of combination might be restored, first of all by the introduction of Advisory Councils and then by the revival of the panchayats?—Yes.

3633. Of course, that would take a long time?—Yes.

3634. But you think it would be well worth the effort?—Yes.

3635. (Mr. Meyer.) How long were you in the public service before you retired altogether?—Forty-two years.

3636. You spoke of the large increase of work that you had noticed during that time; was that not largely due to the tendency of the people to appeal against orders passed by the local executive officers?—To a very little extent. So far as revenue questions are concerned, I do not think there is any serious tendency to appeal.

3637. Do you know the Telugu districts?—Yes, my service was chiefly in Telugu districts.

3638. Do you say that there is no further tendency to appeal (I do not say whether rightly or wrongly) against actions of the executive authority now than there was in 1865?—There is a tendency to some extent.

3639. Has there been, in the last generation we will say, an increased tendency on the part of the people to appeal against the actions of the local executive authorities?—Yes.

3640. And in the Tamil districts?—That has been notorious.

3641. Do you think that one of the reasons which lead to the local authorities being over-worked and not being able to get into sufficient actual contact with the people is having to report on these appeals?—To some extent.

3642. And therefore if, without any substantial injustice being done, the mass of appeals could be reduced, it would be a good thing?—What sort of appeals are you speaking of?

3643. I am speaking about the *darkhast* appeals as to who is to get a particular field, or of appeals against an assessment for encroaching on Government land and so forth?—There is only one appeal allowed now in those cases.

3644. There has been some reduction there?—Yes.

3645. When was that reduction made?—I forget the date.

3646. I suggest it was about 10 years ago?—Very likely.

3647. In your opinion has that reduction proved satisfactory?—I do not know what reduction has been made in the number of appeals.

3648. But do you think that substantial justice is done with the one appeal that is allowed; under any system of law there may be occasional injustice, but speaking generally is that what you would say?—On the whole there has been substantial justice.

3649. Take the case of village officers; there used to be almost unlimited capacity for appeals there. That has been reduced?—Yes.

3650. With good effect, in your opinion?—Yes.

3651. Then it might be quite possible to reduce appeals in other matters also and to produce good results too?—I think in this Presidency we have gone far enough so far as revenue questions are concerned.

3652. To put it broadly, you would allow one appeal against any action of a local officer to the officer above him?—Yes.

3653. Would you allow a second appeal?—I am not speaking of personal questions—on all executive actions, such as assessments and so forth?—In certain cases, yes; for instance, cases of encroachments and percolation; these are enactments that can be worked very arbitrarily; in these special cases I would allow a second appeal.

3654. Until the matter had been definitely settled by what you might call an accumulation of case law, you would allow a second appeal, but you would regard that as a provisional step towards abolishing them?—Yes.

3655. You said you would abolish second appeals in the case of punishments up to Rs. 50?—Yes.

3656. You spoke of an increase of forms and returns as being due, as far as you know, to a certain extent to the action of the Secretary of State. Has there not also been a certain increase owing to calls for information by the local Legislative Council?—Yes, I do not think it has been very much.

3657. It is to a certain extent inevitable that when there is a Legislative Council formed, and the members take more interest in matters, there will be calls for returns from public servants?—Yes.

3658. And if there were local Advisory Councils would that lead to additional returns; do you think they would want information?—Much of the information ought to be available in the offices.

3659. And the information would be already there?—Yes. In the matter of returns there are two or three returns which entail an enormous amount of work. For instance, there is what is called the Crop Return; that has about 150 columns; such things are hardly worth the trouble taken with them.

3660. Who prescribed that return?—It is a return with reference to a despatch of the Secretary of State.

3661. Did the Secretary of State prescribe the whole 150 columns?—Well, we in Madras do not follow the same system as in other places where mere estimates are accepted; our officers are scientific and thorough, and they elaborated the 150 columns.

3662. Then the actual burden of work in this particular return is not so much caused by the initial requirements of the Secretary of State as by the superstructure that the Government of Madras have raised on it?—I do not know.

3663. However, a certain number of these returns might be reduced without any harm?—Yes.

3664. The particular statement you have referred to might be reduced to one return in five years?—Yes.

3665. The village accounts are very numerous?—Yes.

3666. Are all these accounts necessary?—Those that relate to the settlement of the demand are necessary, and the changes and rises are all essential; but there are other columns in the agricultural statistics which might be omitted.

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3667. What are the particulars which are demanded by the Secretary of State that you object to?—There is the Crop Return; there is the Produce Return.

3668. These all feed that big statement you mentioned just now; if that were abolished it would lead to a reduction of accounts in every village?—Yes.

3669. Apart from this, you do not think the village accounts are unduly cumbrous?—No.

3670. And the *taluk* accounts?—They follow the village accounts.

3671. They were improved some years ago?—Yes.

3672. Was that in the direction of expanding or diminishing them?—Mr. Stokes and myself were on the Committee, and we revised the village and the *taluk* accounts and tried to improve them.

3673. The improvement was in the direction of reducing and not increasing them?—As to some statements, yes, but in regard to some other statements we had to elaborate.

3674. In the accounts that you say are necessary, those relating to the holdings, to the man's payments, and so forth, could the account be made to cover all the real information required and yet be reduced in size?—I do not think that would be possible; there would be a danger of loss of revenue.

3675. You recollect a scheme of my own for the increase of districts, divisions and *taluks*?—Yes.

3676. I proposed three districts, 16 extra divisions and 17 extra *taluks*. I gather you prefer your own scheme for a larger number of officers?—Yes, that will give you complete autonomy for each *taluk*.

3677. Suppose you had power to introduce your scheme, would you include with it the increase in the numbers of districts, divisions and *taluks* which I proposed and the Madras Government accepted?—I would include your scheme.

3678. That is to say you would increase the number and therefore decrease the area, and the burden of charge, of each?—Yes.

3679. But you would proceed further?—Yes.

3680. I do not quite understand the position of your Divisional Officer under this scheme; is he to take the place of the tahsildar?—No, he will be the Divisional Officer practically; I give him also a tahsildar on reduced pay.

3681. There are two assistants, one for magisterial work and one for revenue work?—Yes.

3682. Is the assistant for revenue work to have precisely the same powers as the present tahsildar?—Yes.

3683. And the same pay?—No, not the same pay; less pay.

3684. Why? Do you think the tahsildar is overpaid now?—I think his responsibilities will be less, and he would have a Gazetted Officer on the spot to help him.

3685. But as regards the distribution of work; at present the local work of the *taluk* goes in the first place to the tahsildar?—Yes.

3686. Would it continue to go to the tahsildar under your scheme?—Yes.

3687. The Divisional Officer will not take any more part in the local work than he does now?—Many petitions are now transferred by the Divisional Officer to the tahsildar and by the tahsildar to the revenue inspector and so on. Most of the petitions ought to be disposed of by the tahsildar or by the Divisional Officer in person.

3688. The result of your scheme would be that the Divisional Officer would usually do a great deal of the work that now goes to the tahsildar?—A portion of it; we should make a sort of distribution about which there would be no difficulty.

3689. Under the system you advocate of one appeal against any particular order, there would necessarily be more appeals to the Collector, since in a particular thing which under the present

scheme is done by the tahsildar the appeal would lie to the Divisional Officer. If under your scheme the Divisional Officer puts the tahsildar aside and passes orders himself, then the appeal lies to the Collector?—I do not know; such cases would be very few; in revenue matters the powers of the tahsildar are very limited.

3690. Do you think that the Divisional Officer under this scheme would be in absolute touch with the people?—Yes.

3691. There are *taluks* about 1,000 square miles in extent?—Yes.

3692. Would he still be able to be in touch with the people over those areas?—With one *taluk* he ought to be able to inspect every village once in the course of the year, if not twice.

3693. You stated that you consider corruption has increased of late years in Madras; do you really maintain that?—In the lower ranks it has increased, but in the higher ranks, no.

3694. You say that the Civil Judicial Service is now fairly pure?—Yes.

3695. That was not so a generation ago?—No.

3696. Is the tahsildar of to-day at all as corrupt as the tahsildar of 30 or 40 years ago?—No.

3697. We are getting a higher and better class of officer?—Yes, but he is not in touch with the lower ranks; the first manipulation of the records begins with the revenue inspector.

3698. Then you desire to restrict your remarks to the lower ranks?—Yes.

3699. You admit that in the higher ranks there has been an improvement in the *morale*?—Yes, but unfortunately they are not in touch with the people.

3700. Do you say that the tahsildar is not in touch with the people?—He is not in touch; for some reason or other, even although he has been relieved from magisterial work, he works from morning till evening, and he does not get into touch with the people.

3701. Does he not have to spend about two-thirds of the time in camp?—No, only 15 days in the month.

3702. Do the people not come to him about their grievances?—I do not know.

3703. The Divisional Officer also tours about half the year?—I think it is limited to three months in the year.

3704. I thought it was five?—I am not certain.

3705. Anyhow he tours a considerable part of the year; do the people come to him?—He receives petitions from them.

3706. Do you say the people would come more freely to the Divisional Officer or to the tahsildar?—It all depends upon the *personnel*.

3707. But speaking generally, to whom would they come more frequently?—The tahsildar if he is a good man. The system ought to be, except in cases in which actual inspection or measurement of fields is required, that petitions should be disposed of by him in person after personal enquiry.

3708. You say the tahsildar is too much aloof from the people; I say he has to inspect villages and people can come to see him; you say for some reason or other the people will not come to see him; is that it?—Not that they will not come, but petitions are received and they are sent to the revenue inspectors for report.

3709. But what does the tahsildar do when he goes to some village; does he not go out and see the people and the crops and all the rest of it?—I do not think he really does.

3710. You think he sits in his office and writes reports?—That is so.

3711. Does the Divisional Officer go and see the people and the crops?—No, except when remissions are to be granted and he has to certify them.

3712. I am speaking of the time when the Divisional Officer is going on tour; when he is encamped near a village, does he, or does he not,

see the local affairs of the village and the people of the village?—He sees the people and if there are any complaints they are called upon to send in a stamped petition and there is an end of the matter.

3713. Always?—Always.

3714. Do you mean to say that a Divisional Officer will not take a complaint orally and enquire into it?—No.

3715. You spoke of the forest and other special laws as increasing corruption. Do you desire to give the management of offences under these laws to the ordinary Divisional Officer?—Yes.

3716. You would put aside the forest officer and his subordinates and the excise officer and his subordinate and so on?—No, the forest officer does not exercise any magisterial powers.

3717. But it is he that prosecutes usually?—Yes.

3718. Do you say that the power of prosecution should be transferred to the Divisional Officer?—No, let that be as at present, but the trial of offences should be done by the Divisional Officer.

3719. But it is now, or it may be done by him, or more often by a Second or Third class Magistrate?—Yes, generally by a third class magistrate.

3720. You admit that under the laws if they are properly carried out in the Excise and Forest and Salt Departments and so on there is sufficient power?—Yes.

3721. You would not disturb that at all?—No.

3722. You were a member of the Irrigation Commission?—Yes.

3723. What is your opinion as to the proper relations between the Collector and the Executive Engineer in Madras? Do you think that the Engineer ought to be under the authority of the Collector?—Yes, the old system of District Engineer under the Collector should be restored.

3724. He was formerly under the Collector?—Yes.

3725. When did he cease to be under the Collector?—About 20 years ago I think.

3726. It was more than that, I think; your idea would be that the Executive Engineer should stand to the Collector as the district forest officer does?—Yes.

3727. That is, he should be the assistant under his orders in all matters affecting the administration and the people, but for the technical execution of works he should be under his own Superintending Engineer?—Yes.

3728. You are aware, having served on the Commission, of the Punjab system, under which the engineers not merely construct the channels and keep them in order but take a share in the assessment?—They have complete control.

3729. Do you regard that as a good system for Madras?—No, I objected to it.

3730. You did not think it good?—No. Sir Colin Scott-Moncrieff wanted that system in Madras; I protested, and Mr. Muir-Mackenzie joined with me, and Sir Thomas Higham said: "Do not disturb the Madras system," and so we were left free.

3731. Is it not the fact that in the Punjab the engineer not merely constructs the channels, but sees that the people get sufficient water and at the right time?—In the deltas it is the engineering officer who is practically responsible for the distribution.

3732. Suppose Madras engineers think that a channel wants repairing and do it while the people want water for their crops?—That is exactly what they do, and that is causing great dissatisfaction.

3733. In the Punjab that would bring its own remedy by the fact that the engineer would also be responsible for the assessments, and in the case you put, he would make an allowance in the assessment. You would remedy the defect by putting the engineer under the orders of the Collector; the Collector would say to him "You will please leave that channel; you must repair it later

on"?—Yes, it is useless wasting the time of the technical officer by asking him to measure fields and fix the assessment and to dispose of remissions and other things.

3734. You have had great experience of the Madras system of revenue assessments?—Yes.

3735. Are they too rigid in any way—I mean speaking generally?—It is not that they are too rigid, but the allowances made for cultivation expenses are a good deal too low.

3736. I do not want to go into the details of the settlement; but are the settlement rules fairly satisfactory and do they effect their object?—I do not think there is any defect in the rules; it is in the application of the system that the figures are manipulated.

3737. Are there unnecessary references over the settlements?—Yes.

3738. The Board for instance refusing to accept the Settlement Officer's report, and Government refusing to accept the Board's figures?—Yes, there have been many cases.

3739. That is to say, each authority doing the work of the other over again?—Yes, and the result was that the whole of the table elaborately framed by the Deputy Commissioner was upset, and had to be manipulated in some way.

3740. The net result finally arrived at did not differ very much from the results arrived at at first—I mean the net actual results affecting the people?—The revenue was reduced.

3741. But that reduction might have been brought about more simply without having to go through the whole process over again?—Yes.

3742. The system is too complex you would say?—Yes, it is in this Presidency.

3743. You are in favour of panchayats?—Yes.

3744. Is it the fact that in this Presidency there are in many villages a large number of low-caste people, *Pariahs* and others?—Yes.

3745. Supposing a village got a certain amount of local autonomy, would there be any risk of the *Pariahs* being oppressed by the higher castes?—No.

3746. In the past was that your experience?—Yes.

3747. That the *Pariahs* were never oppressed?—Yes.

3748. When there are five men constituting the panchayat there is no danger of any caste being oppressed?—Not if it is represented.

3749. But would the *Pariahs* be in the panchayat?—Oh no.

3750. The panchayat would not sit with *Pariahs*?—They would not.

3751. But you think they would not oppress them?—No.

3752. There is a good deal of faction in these villages?—Yes.

3753. Would that tend against the utility of the panchayats?—Not if care is taken to give some sort of status as I suggest to the panchayat; they will submerge their differences and try to work harmoniously.

3754. They would be appointed for two years I think you said?—Yes.

3755. And if they quarrel you would dissolve them?—Yes, and put in other men. It ought to be fostered very sympathetically, otherwise it would be almost impossible to create them.

3756. In cases of petty civil and criminal cases which they may dispose of would you allow an appeal?—If the decision is unanimous I would not allow an appeal, but if there is a difference of opinion or any charge of corruption, I think there ought to be an appeal.

3757. Would you be in favour of giving the construction of wells and minor tanks and so forth to the panchayat?—I think we must wait for some time.

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3758. But if they work well you might contemplate that hereafter?—Yes; at present there is a rule of the Board of Revenue in the case of minor irrigation works under which the village officers are allowed the privilege of carrying out the tanks at the contract rate.

3759. Some 25 years ago the experiment was tried of giving out the smaller tanks to villages for collective maintenance; did that succeed?—Yes, it worked fairly.

3760. Was it taken advantage of in many cases?—It all depends on the tahsildar.

3761. But I am speaking of the orders of 1882, were those taken advantage of in many cases?—If the tahsildar is sympathetic and takes an interest in these matters, things will work well.

3762. But I ask you, as a former Secretary of the Board, to your knowledge were those orders a dead letter or were they acted upon?—I do not think they were acted upon.

3763. And was that due to the reluctance of the people to take them up?—Not to the reluctance of the people.

3764. You think that if the tahsildar had tried to make the people do it they would have done it?—Yes.

3765. As regards education, would you give the management of schools to the panchayats?—No; they will not be competent to take it up.

3766. Then will you give them village sanitation?—Yes—petty improvements, construction of wells probably.

3767. Suppose there was a case of remission, would you allow a lump remission to be given to the village by the Divisional Officer and the remission distributed among the raiyats by the panchayats?—I do not know whether the Government would be prepared to give the privilege.

3768. Suppose the Government was prepared—suppose you had the power to give it, would you give it?—No.

3769. May I take it that at present, although the Divisional Officer can go round in the case of floods or drought and inspect any village and make a rough guess at the amount of crop that has been lost, yet in the case of any widespread calamity he has not possibly the time to make a field to field inspection?—At present he has not.

3770. Therefore, although as I say he may make a very fair guess about the village as a whole from his personal observation, as regards the details of a field, he has to rely on the accounts furnished by the village munsiff and the village karnam and the revenue inspector?—No.

3771. Then how is the assessment on each field fixed?—At present the remission rules are somewhat rigid; in the case of portions of fields no remission is granted; if the field measures even 50 acres and only 10 are cultivated, the whole field is charged.

3772. I am not speaking so much about the rules as about the application of them. Suppose there is a widespread loss of crops; how is it known which fields have lost crops and which fields have not lost their crops?—The karnam prepares the list and the revenue inspector inspects.

3773. That is what I suggested—and on their reports checked by the personal observation of the *jamabandi* officer, remission is granted?—Yes. In the case of partial loss, remission takes the shape of a certain percentage, it may be 25 or 50 or 75.

3774. This is all in the wet crop area?—Yes.

3775. My point is that in the case of total loss, perhaps owing to the configuration of the village, some fields have been submerged by flood and others have been on higher ground and have escaped; the Divisional Officer can check the total loss in the village, but he has not time unless there has been any widespread calamity to go round and check the field details?—No.

3776. For that he must rely to a large extent on the munsiff and the karnam and the revenue inspector?—Yes.

3777. You tell us that these gentlemen are hopelessly corrupt?—Yes.

3778. Then why not trust these details to the panchayat?—I have no objection to that.

3779. That is exactly what I meant; if I say “I give a remission of Rs. 500 to this village, which is what I consider called for, you people must distribute that among the raiyats who have suffered most,” you would not object to that?—No.

3780. In determining what fields have escaped and in what fields the crops have been totally lost you would not object to the panchayat having that power?—No.

3781. Would you give larger powers to Collectors in regard to dry remissions than they at present possess?—Yes.

3782. What would you allow them to do?—If the loss is confined to one *taluk* they might be given some power.

3783. Would you give them the same discretionary power as that possessed under the wet remission rule, subject of course to any special principle laid down by the Board of Revenue and by the Government?—I think that might be allowed.

3784. Is it not the fact that the ordinary dry assessment is settled on somewhat different lines than the wet assessment?—That is true, but in certain cases remissions are made, and in those cases the Collector might be given powers, if it is only in exceptional cases such as famine.

3785. You say that dry remissions should only be given in exceptional cases?—Yes, that is the rule now.

3786. But that instead of the Board being the judges of an exceptional case it might be left to the Collector?—Yes.

3787. And to the Divisional Officer if he was doing the *jamabandi*?—No, I would restrict it to the Collector.

3788. Would you give Divisional Officers and Collectors any large power of suspending revenue in times of drought subject to final decision as to whether remission was required or not?—It should be left to the District Officer, not the Divisional Officer.

3789. The Collector should have it?—Yes.

3790. There is a section of the Madras Land Law which forbids even the Board of Revenue to make a remission beyond the agricultural year?—I have not heard of it.

3791. Suppose there be such a law, is it a good restriction?—I do not see why the Collector should not be allowed.

3792. (*Mr. Hichens.*) The powers that you would give your panchayat are mainly connected with small irrigation works, repair and upkeep of works, and in regard to civil suits?—Yes.

3793. Those are the principal ones?—Yes.

3794. Have not the village unions which exist in Madras got some of those powers to-day?—Simply the carrying out of the sanitary improvements; funds are placed at their disposal and they carry out sanitary improvements, village road repairs and other things; they have no power to try civil suits.

3795. What is the difference between the panchayats you propose and the unions which exist to-day?—The former would be chiefly appointed for the disposal of civil suits and petty nuisance cases.

3796. You do not want both; you do not want the village union as it exists to-day, and the panchayat?—The village unions are very few in this Presidency.

3797. But would your proposal be to abolish village unions and substitute panchayats?—I think that when panchayats are created the village unions might very well be abolished.

3798. Now with regard to the existing *taluk* Board; are you satisfied with the constitution of that Board to-day?—I am not in possession of the latest information.

3799. But you have no suggestion to make with regard to any additional powers that could be given?—No, I have not had time to look into the question.

3800. And the same applies to the District Boards?—Yes.

3801. (Mr. Dutt.) Do you think these Advisory Boards could be profitably consulted in the matter of the irrigation rates which are now imposed?—I do not believe they would be able to give much valuable advice; they would of course prefer to keep the rates as low as possible.

3802. There is such a thing as a third crop rate?—Yes; it has been introduced into this Presidency only within very recent years.

3803. Would you consult them as to the advisability of imposing such a rate or not?—If my own opinion was consulted, I would abolish the third crop rate.

3804. But would you consult the Advisory Board on that matter?—Yes.

3805. Would you consult them, when a revision settlement is going on in the district, about the details of the revision settlement?—They might be consulted. At present the Settlement Officer is supposed to consult all the people, even the people of the village.

3806. If the Settlement Officer consults this Advisory Board do you suggest his consulting them direct or through the Collector?—Direct, just as he does in the case of every village; he has to go and consult them.

3807. He might refer questions to them for their recorded opinions?—Yes, there is no objection to that.

3808. Evidence was given to us this morning that it was desirable to organise Advisory Boards in all *taluks*; do you agree with that opinion?—No, I think that would be unnecessary if my scheme were adopted.

3809. In cases like the question of percolation, you would allow more appeals than one?—Yes.

3810. I understood you to say that you would allow that only provisionally; was that correct?—Yes, until we know how these new Acts are being worked, whether they are worked sympathetically and there is no sort of oppression.

3811. I understand that percolation is a question of fact—whether the irrigation water has percolated into a field or not?—It is a very difficult question; it may be surface percolation or it may be sub-soil water; and it also depends in this Presidency upon how far the field has been benefited.

3812. In those cases you would only allow a second appeal?—Yes.

3813. Not only provisionally but for ever?—No, only provisionally.

3814. For how long?—Say for five years.

3815. Then you would finally decide?—Yes, but if these are being worked sympathetically there will be no necessity, and where the charges are very few it is hardly worth while.

3816. In personal cases you have said that clerks or officers drawing Rs. 50 or under should be allowed one appeal only; that those drawing Rs. 50 should be allowed two appeals, and that Gazetted Officers should be allowed more?—Yes.

3817. Is there any reason for making this distinction between poorly paid and highly paid officers?—Probably, strictly speaking, the badly paid man is just as much entitled to an appeal.

3818. Is there any reason for making any sort of distinction and treating the poorly paid officer as a *Pariah* with only one right of appeal?—You must draw a distinction somewhere or other for administrative purposes.

3819. And you draw the distinction so as to benefit the highly paid officers and not the poorly paid officers?—The presumption is that the low paid officer more frequently misconducts himself; in the case of the higher paid officer there is some consideration to be given to the fact that he is likely to be better behaved.

3820. However, in the case even of the poorly paid people you would allow one appeal?—In the case of dismissals I think you might allow two appeals.

3821. What is the present rule? If a man on Rs. 50 is dismissed cannot he appeal up to the Government?—That is two appeals.

3822. It might be three; it depends upon the man who punishes him; can he or can he not appeal up to the Government?—I have not looked up the present orders on the subject.

3823. If that be the rule, would you restrict that appeal and prevent him from appealing to the Government against an order of dismissal?—Two appeals I think would be sufficient.

3824. And you would not allow him to go to Government?—No.

3825. Would that restriction add to the sense of security which is now felt by Government officers?—Two appeals ought to be satisfactory.

3826. Would it not weaken the sense of security now enjoyed?—I do not think so. In all my answers I go on the idea that you would provide a first rate administrative machinery for each *taluk*.

3827. The reason for your restricting appeals is to save the time of officers?—Partly to save time and partly because the presumption is that these lower paid officers will always somehow or other get into trouble—that they will render themselves liable to some punishment.

3828. The village unions are under the Local Self-Government Act?—Yes.

3829. And the panchayats you propose are mainly for the performance of other duties?—Yes.

3830. Is there any reason why you should abolish the existing unions when you create panchayats for the performance of other duties?—There is no reason for maintaining two separate bodies; the Act might be amended perhaps. The village unions cannot be given the powers which I propose to give to the panchayats; the panchayats will have wider powers than the village unions.

3831. Which are the powers which you think the panchayats can exercise and which the village unions cannot?—Civil suits and petty criminal cases will not be taken up by the unions; it is simply a matter of convenience whether you will have two bodies or one body.

3832. In the case of existing *taluk* Boards and existing District Boards, you would not recommend their abolition?—No.

3833. In addition to the duties which you have recommended for the panchayats would you give them any voice or consult them in any way with regard to the management of pasture lands and grazing fields—communal lands so to speak?—Yes, they may be consulted as regards their village concerns in which they are interested.

3834. Would you consult them as regards the location of liquor shops and other excise shops?—Yes.

3835. And in many other village matters they could be utilised?—Yes, that is now done; the villagers are consulted.

3836. Are they consulted as to the establishment of an excise shop in the village?—Generally they are, at least the orders are that they should be consulted.

3837. I wanted to know the practice. It is difficult for me to say exactly what is done.

3838. You said that remissions with regard to dry crops are allowed only in exceptional cases

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under the rules. Would you extend those rules and make them similar to the rules for remission in the case of wet crops?—You mean whenever land is left waste or a crop is lost; no; that is opposed to the principles of our settlement. The settlement provides for some allowance for loss in ordinary seasons, but not for loss in a season of calamity; it may be that the allowance is not sufficient, but so long as the principle is there, you will not be justified in granting remissions on dry lands in ordinary seasons.

3839. You have suggested some alteration of rules in the case of dry crops; but you would not make the rules identical with those in the case of wet crops?—The only thing I recommended was this; instead of the Board of Revenue sanctioning, the District Officer might be allowed to sanction remissions in the case of dry crops.

3840. (Sir Frederic Lely.) I think the chief object, or at any rate the effect, of your scheme would be to relieve the tahsildar. As a matter of fact, we hear a good deal about the Collector being overworked; is not the tahsildar often the most overworked man in the district?—Yes; it is to give him relief.

3841. He is overwhelmed with detail?—Yes.

3842. Every department goes to the tahsildar?—Yes.

3843. You propose an Advisory Council for the whole district. There will also be a District Board, taluk Boards, and village panchayats. That is a good many bodies in one district?—The members of the District Boards at present attend only to matters concerning the work connected with the District Board under the Act.

3844. But would it not be making it more compact to make your Advisory Council the District Board; why have a separate body?—In the District Boards all different interests are not properly represented.

3845. But that could be altered; they ought to be represented?—I do not know; I say they might not care to come to the District Board.

3846. They might not care to come to the Advisory Council?—The Advisory Council does not entail so much work as the District Board; membership of the District Boards entails a certain amount of responsibility.

3847. You think a man too timid of responsibility for a District Board might be advantageously placed in even a more responsible position on the Advisory Council?—They would only meet once in two or three months.

3848. At any rate, you think the two ought to be separate?—Yes; some members of the District Board might also be members of the Advisory Council.

3849. You would duplicate?—Yes.

3850. In the case of this Advisory Council you would not propose to give it any power of control?—No.

3851. Or responsibility?—No.

3852. You would hope by so doing to develop the faculty of combination spoken of by Sir Denzil Ibbetson?—Yes.

3853. Do you think the faculty of combination will ever be developed by mere talk?—As I said, they must be created and fostered.

3854. Is not the only way of developing the power of combination to give some control, some actual power, and to associate it with real responsibility. Would it not be a good thing to make it an instruction that any matter before Government, or any executive orders which you propose, should be referred for opinion to the Advisory Council, and that they should give their opinion in writing under their own signatures?—Yes.

3855. Would that not rather tend to fix responsibility and make them act with more deliberation and sense of responsibility?—I did not understand the word "responsibility" in that sense; it is simply consulting their views.

3856. But it should not be a mere talking body?—No, it ought not to be; they ought to be allowed to give free opinion.

3857. As to village autonomy, you do not approve of giving the control over the schools to the village body, I understand—you would not approve of that even by way of experiment?—Not if you mean by control, control of any expenditure.

3858. I mean absolute control over the schools?—No.

3859. As I understand, chiefly because there is danger of injustice owing to factions?—No, that is not it; the difference in the educational rules is very great; the educational authority sets apart the money.

3860. But you might hand that to the villagers and let them have the spending of it?—The educational rules require that men of certain standards are to be appointed as teachers.

3861. The rules might be modified. Suppose we left the selection of teachers to the Education Department, might not all else be left to the villagers—the provision of the school house, the granting of holidays, the selection of children who should be exempt from fees, and so on?—Yes, you could give them such powers as those; I have no objection.

3862. You would not consider that there would be danger of the *Pariahs* being oppressed?—*Pariahs* will not be allowed to read in any village school owing to caste; they will have to establish a separate school for *Pariahs*.

3863. Is that the case now?—Yes, *Pariahs'* sons are not allowed in the schools unless they become converts; if a man becomes a Christian, somehow or other the prejudice is overlooked.

3864. I understand now that, as a general opinion, you would not object to handing over the schools to the control of the village?—No; if the educational rules are modified.

3865. Then as to Public Works; what I mean is, not giving a contract to the villagers, but handing over the whole grant, say for a village well, to be spent by the villagers, on the understanding that they are responsible for doing the work; you do not approve of that?—They might be allowed to carry out certain works, say the construction of wells. As regards the repair of irrigation works, that is another matter.

3866. That is provincial work; I am speaking now of local works only?—As regards drinking water wells and so on there will be no objection.

3867. If the estimate was for Rs. 500, and if they could build the well for Rs. 400, you would allow them to keep the Rs. 100 and devote it to some other village purpose?—Yes.

3868. (Sir Steyning Edgerley.) I take it that all your proposals about Advisory Councils and the increase of the system of village bodies, whether you call them panchayats or village unions, really depend on your proposals for the increase of the supervising establishment?—No, they are independent of them.

3869. You do not think they would depend for success on the leisure of the superior officers to run them?—No.

3870. You would have them in any case?—If my proposal is not sanctioned, I would allow Advisory Boards to Divisional Officers also, as at present constituted.

3871. You would begin there?—Yes.

3872. Suppose your proposals were sanctioned, would you put a Civilian who is at present a Sub-Collector or a Head Assistant Collector in charge of one of your taluks?—Yes; I propose giving the Sub-Collectors to the Collectors as Personal Assistants without any charge; I would give each Collector one Sub-Collector.

3873. That would mean a reduction in the number of Civil Servants required for the Presidency?—No.

3874. Why not?—Instead of being in charge of divisions they will be Personal Assistants to the Collectors.

3875. I understand that an average Collector in Madras has two experienced Assistants, and one young Assistant in training?—That is for divisions; he will be Personal Assistant to the Collector without charge in a division. I do not want to reduce the number; on the contrary I wanted to increase the number to 14; but the commercial results worked out to an increase of three lakhs of rupees, so that frightened me. Instead of being in charge of a *taluk* he will be at the headquarters of the district to relieve the Collector of an enormous amount of minor details.

3876. Then we assume that the Collector will be very much more free than he is at present?—Exactly.

3877. And we assume that the work will be very much better done, because a great deal of the appellate work which is now done on report is to be done by the superior officer?—Yes.

3878. Will not that mean a very considerable delegation of the Collector's power from the Board?—Yes.

3879. And much more finality in the work of the district?—Yes. Owing to want of time I have not been able to look into the existing powers, but generally I am in favour of extending his powers in all directions.

3880. You would rather enlarge his powers and make him a much bigger man and the work would stop to a great extent there?—Yes.

3881. A great deal of that would require legislation?—With regard to extension of powers, yes.

3882. And also you would probably have to have legislation to institute your panchayats and Advisory Councils?—Yes.

3883. What sort of legislation do you think would be best? There is a question here suggesting that all these things might be in one of two forms, either by a very general Act allowing a considerable freedom of experiment, or else by taking at any particular moment the legislation you require and waiting until you see the result of that and legislating further if you want more?—In this Presidency we have been doing many things without actual legislation, and I think these are only administrative acts; you might go on and see how the experiment works, without any legislation.

3884. You think you could begin without any legislation at all?—Yes.

3885. With the village panchayats to try cases?—No; with regard to that of course the Village Munsiff's Courts Act would have to be amended.

3886. Would you try to draw up a scheme and pass it out and try in the Legislative Council and work it, or would you introduce an Act which would give considerable rule-making power, so that you might try different experiments in different districts, and modify them if necessary without again having recourse to the Legislative Council in order to do it?—Yes, that could be done.

3887. Which would you think the better?—Probably, in these days, legislation would be the best.

3888. You mean specific legislation?—Yes.

3889. And then to come back to the Legislative Council in 3 or 4 years' time or whatever it may be?—Yes.

3890. You would prefer that course to the other?—Yes. As regards the Advisory Councils I do not think any legislation is necessary, because we do not propose to give them any responsibility at present.

3891. But with regard to the panchayats?—With regard to the panchayats it would be necessary.

3892. Now with regard to delegation to Collectors. You have been all over India?—Yes.

3893. Have you ever looked at this Act, V of 1868, a Sind Act?—No.

3894. Under the Act powers are given to delegate whenever Government choose to sanction; they do not go for each delegation to the Legislative Council; everything that is ripe for delegation is given by executive notification?—I think that would be useful.

3895. Would you go rather for legislation by schedule or for general legislation?—General legislation!

3896. You went over India with the Irrigation Commission, and I suppose you saw many systems at work?—Yes.

3897. Did you study them much?—To some extent.

3898. Did you come back impressed with your own system after all?—Well, I think our system is much better than the system in any other province.

3899. (*Chairman.*) You told us, with regard to demands for returns for the Legislative Council and so forth, that there were a great number of them. In the matter of vital statistics which you said were amongst the returns demanded, are these accurately prepared?—Fairly accurately.

3900. What percentage of error would there be in them?—I think it must be less than 5 per cent. As regards Vital Statistics the Sanitary Commissioners have extraordinary opinions. If the number of births are not up to standard, they come down upon the local officers and say the statistics are all rotten; I know in the case of Tanjore one instance; the birth-rate was very large; they did not make sufficient allowance for the local conditions or peculiarities; so they straight away condemned all the birth-rate figures. On the whole I should say that the error was not more than 5 per cent.

3901. You said that in order to enable the panchayat to administer the schools it might be necessary to modify the educational rules. Do you think it would be to the general advantage to modify those rules in order to give the panchayat something to do?—The modification need not affect the principles of the educational rules; you simply place a certain amount of funds at the disposal of the panchayat.

3902. And you would relax your financial control?—Yes.

3903. Would it be better to waste a little money in order to teach the panchayat its business as a village council?—Yes. It would be open to you, if they abuse that privilege, to withdraw it.

3904. They probably would abuse it at first?—It all depends upon the supervision. We have completely destroyed the panchayats, and we must revive them.

(*The witness withdrew.*)

Dewan Bahadur L. A. GOVINDARAGHA IYER was called and examined.

3905. (*Chairman.*) Would you tell the Commission what your profession is?—I am a pleader in the High Court. At present I am resident in Madras. My native place where I own my land is about 65 miles from here. I reside there between a month and a month and a half in the year; of course, I go there often.

3906. Have you been a member of the municipality there, or of the District Board?—I have been a member of the District Board of North

Arcot for over seven years and also a member of the *taluk* Board for Chittoor for about the same time.

3907. Therefore you have some practical experience of the administration of Local Government?—I believe I have.

3908. Have you any general suggestions to offer in respect of the improvement of local administration?—Yes. In regard to the District Boards it seems that in the matter of appointment of officers,

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not the President alone, but the Board, might be entrusted with the appointment of officers who draw salaries within a certain prescribed limit. Another point on which the District Board can usefully exercise its functions will be by the District Board members dividing themselves into committees, each committee taking charge of some particular department. In that way I think the work of the Board will be better done and the members of the Board will familiarise themselves with local self-government matters.

3909. Who provides the funds for these Boards?—The funds are taken from the cesses. There is a road cess, or what is called a land cess, at the rate of one or two annas in the rupee. There are also certain additional cesses levied in the case of the *taluk* Boards. We have tolls levied on different roads, and we have also a house tax levied in the union.

3910. What is the proportion of the money drawn from cesses to the expenditure in your Board?—I am not in a position to tell you the exact proportion.

3911. Is it 50 per cent.?—I imagine the proportion is much higher, I am not sure.

3912. What you wish is that the Board which draws a proportion of its money from local cesses and a proportion of its money from the provincial Government should control the appointment of all officers who receive salaries from the Board, is that it?—Yes, it may be subject to the provincial Government's sanction. In other words, what I suggest is that that which the President is now enabled to do, the Board should do.

3913. What do you wish the committees to deal with?—With the various departments; there is the land assessment for instance; there are the roads; then there are the hospitals, schools and educational institutions; in each a small number, two or three members, as a committee, might be asked to deal with the questions and then bring them up if necessary for the consideration of the Board as a whole.

3914. At present, what subjects do the District Board deal with entirely?—They have according to the Act to deal with roads and educational institutions, charitable endowments, hospitals and dispensaries, sanitation, and buildings which may be necessary for this purpose.

3915. Except imperial buildings?—Quite so; they have also the control of the lighting of the village in some cases.

3916. Do they at the present time deal with all these subjects?—Yes.

3917. How do they deal with them, through committees?—No; the executive work is done by the Vice-President and the President.

3918. And both the Vice-President and the President are appointed by the Collector?—So far as the District Board goes it is the Collector who is the President.

3919. *Ex-officio*?—Yes, and usually the Deputy Collector is the Vice-President.

3920. *Ex-officio*?—No, he is appointed by the Government, but in some instances non-officials have been appointed Vice-Presidents.

3921. Is there any other point to which you wish to draw our attention with regard to the District Board?—At present District Boards have to prepare a budget, which is first of all sent up to the Government for their sanction; the District Board is not able to vary the budget even in cases of emergency without obtaining previously the orders of the provincial Government, and that takes of necessity some time, with the result that the emergency for which the expenditure was required passes or is not met. I would suggest that some amount of discretion should be given to the District Board as to how some of the moneys that are placed at their disposal should be spent on such occasions.

3922. Money should be entrusted to them to spend in emergencies?—Yes.

3923. Then with regard to *taluk* Boards, do you make pretty much the same suggestion?—Yes.

3924. What have you to say with regard to Advisory Councils?—I am in favour of their establishment. I would in the first instance limit it to one Advisory Council for the district as a whole. I would like the experiment to be tried and see how far it succeeded before it is taken down to the divisions as well. I would suggest that they should consist of between 8 and 12 members, half of whom might be appointed by Government and half elected by taxpayers of a certain grade.

3925. One of the previous members suggested 50; you think that would be too large a number?—I am afraid it would be too large.

3926. Twelve, you think, would be a preferable number?—I think so. In order to see that they are responsible for their opinions, I would insist upon their opinions being given in writing, and I would also suggest that if the Collector happens to differ from the opinions expressed by the members he should report to the Local Government.

3927. That would hardly then be an Advisory Council?—It appeared to me that it came within the functions of an Advisory Council.

3928. By "advisory" one usually understands that the advice may be followed or not?—Yes, and so the Collector need not necessarily follow it, but he should send it up to the Government.

3929. Then it has been suggested that the Advisory Councils should deal with minor irrigation works, grazing lands, roads, village schools, and sanitation. Do you think that that would form an adequate programme?—I have other things noted, namely, the remission of assessments on dry lands; the postponement of kist (instalments of revenue); the fixing of the *kistbandi*, re-settlement, irrigation sources, plague relief measures, famine relief operations, new communications, utilisation of charitable funds.

3930. That is now exercised by whom?—The District Board generally works out the scheme, but sometimes it happens that the Collector is given certain funds; how exactly it should be utilised might be left to the Advisory Council. Then to continue—development of new industries, technical education.

3931. That would come under the head of education generally?—Yes; then, forest matters with reference to setting apart land for grazing, charging fees, and so on, also the reservation of lands for conversion into forests or removing them from the list. Further they might be consulted upon measures of legislation referred to the Collector by the Government for his opinion, and any other matters of importance to the district on which the Collector is consulted by the Government.

3932. How often do you think the Advisory Council ought to meet?—Once a quarter necessarily; oftener if required by the Collector.

3933. How long would they remain in session?—That would depend on the work; possibly not more than a day or two.

3934. Notwithstanding these subjects which you think ought to be referred to them?—I believe they would be able to manage it in a day or two, possibly longer. All these subjects would not come up every time for consideration.

3935. You think that to dispose of these matters would require a meeting once a quarter of two or three days?—Yes.

3936. You think there would be no difficulty in getting suitable people to serve on these Councils?—I do not think there would be difficulty.

3937. You think it would not be difficult to induce all classes of the community to serve on these Advisory Councils?—I do not think there would be any difficulty; you mean on account of caste?

3938. Yes.—I think there would be no difficulty; there are plenty of people likely to serve on the Advisory Council.

3939. You think you could get a high caste person and a low caste person to meet together?—Yes, so far as these Councils are concerned. It is

only the people of lower qualifications who may still be affected by such prejudices.

3940. Therefore you would imply that on these Advisory Councils you must have persons of considerable standing socially and from a monetary point of view?—Yes. I have one or two suggestions to make with regard to village committees. It appears to me that we can have these village committees in the panchayats in selected localities; the number of members of the panchayat ranging between five and nine. The work of the committee would be to make recommendations in respect of *darkhasts* for assessed land, also the assignment, curtailment, and extension of village sites, loans under the Land Improvement Loans Act and the Agricultural Loans Act, the enforcement of *kudimaramat*, the execution of minor irrigation works, looking after village sanitation and village roads, administering the civil and criminal law as at present administered by the village magistrates and the village munsiff; they could also be trusted with the distribution of seed; they might also have to prepare at the end of every year a statement of what they consider to be the needs of their particular village, so that the tahsildar may look into the memorandum and make his own recommendations in respect of them.

3941. You have not said anything there about village schools; do you mean to include village schools?—Yes. I have also to say something on the question of the personal contact of the Executive Officers of the district with the people. My belief is that at present there is not that personal contact between the Executive Officers and the people that is desirable for good government. The obstacles in the way, so far as I am able to see them, are these:—imperfect sympathy between the people and the Executive Officers; the imperfect acquaintance of the Executive Officers with the vernaculars of the different places they serve in; and also their heavy work.

3942. May I ask if you have had any actual experience of this want of personal contact?—I have known instances; it is only two and a half years since I removed here from the *mufassal*. I have had some experience of my own district, and I do not think it can be said that the officers are moving so freely among the people, at any rate some of them, as is necessary.

3943. Which of the officers do you particularly refer to?—I refer to the Collector and the Divisional Officers—the Assistant and the Sub-Collector.

3944. The last witness told us that in his experience the tahsildars too were losing touch with the people in the district. Is that your experience?—I cannot say that my experience is exactly the same; it all depends upon what the Collector is, and what the superior officer is. Perhaps I may give you one instance. I remember a case where one Collector was very keen about loans under the Land Improvement and the Agricultural Loans Acts. I knew that at that time the tahsildars were very busy and a large sum of money was given on that account; that was due simply to the Collector; if the Collector had not taken so much interest in the matter it would have been impossible.

3945. It depends upon the personal interest of the Collector whether the subordinate officers, including the tahsildars and the revenue inspectors, really get to know what is going on?—Yes.

3946. Would that not point to the supreme importance of the Collector being extremely well acquainted with his district?—Yes.

3947. And giving him every opportunity for exercising his authority and knowledge there?—Yes.

3948. You said something about a particular Collector having money put at his disposal for agricultural loans. Do you know anything personally about these agricultural loans?—I hear what is going on in my district.

3949. You are a land-owner yourself?—Yes; I never took any loans.

3950. But you are acquainted with the circumstances of other people who occupy or hold lands about you?—Yes.

3951. Have these loans been of great service to the people?—I cannot say they have been of great service.

3952. Is that because the Executive Officer has no power to grant actual cash loans on the spot?—That is one of the reasons. There are naturally some people who have to be satisfied, and it takes a long time for the application to be granted.

3953. Perhaps it takes something more than time?—Yes.

3954. If the Divisional Officer had power to make the loans on the spot, that would perhaps increase his authority and his knowledge, and help the raiyats or the cultivators to a greater extent than is possible at the present moment?—Yes.

3955. Do you advocate that?—I would advocate that. I would also suggest that, by having the work of the Collector lightened by giving him a Personal Assistant, he would have more time to tour about the district and become acquainted with the people, which is a necessary part of his duty; that he should camp in various places, giving previous notice to the villagers so that they might if they desired come and see him, and also that he should give a report of what he has been doing, either half-yearly or quarterly. All this would have the effect of bringing the Collector and the Divisional Officers into more intimate touch with the people.

3956. Are there any agricultural shows or meetings of that sort or festivals at which the people could see the Collector and the Divisional Officers?—There are festivals, and there was one agricultural exhibition held three or four years ago.

3957. Did the Collector in your district attend that?—Yes, he took a leading part in it.

3958. Of course that brought him into contact with a great number of the people?—I cannot say that it brought him into contact with a great number; it did bring him into contact with some.

3959. With the principal men probably?—Yes, some of them.

3960. As a gentleman living in the country, do you find that there is any personal contact out of business hours between the Collectors and the principal officers and the people who live in the district?—Not very much.

3961. Could that be extended?—I think so.

3962. How could it be extended?—In the case of most of the Divisional Officers or Collectors, suppose a resident in the district pays a visit, he is generally kept out for some time until the Collector chooses to see him, and he is generally allowed to sit in some place where useless articles are placed. Many of those who have business with the Collector would not care to go to see him unless they are compelled. If those relations are improved, it will lead to more intimate contact than there is at present. I am speaking now of the more educated classes. With respect to the uneducated classes, it is only by talking to them in their own language, and with sympathy, that you can draw them out. Some Collectors have done it very well. I know of one or two Collectors and Divisional Officers who have done it, and even now their names are remembered; but usually it is not the case.

3963. Have you heard yourself instances where there was personal impoliteness on the part of Collectors or Assistant Collectors?—I think what I have said constitutes impoliteness, and I have had myself experience of it.

3964. That perhaps might not be so much intentional?—I do not put it as intentional.

3965. Have you ever heard instances of intentional impoliteness?—I cannot say that I have.

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I do not want to suggest that it is due to any intentional discourtesy.

3966. It might be perhaps due to ignorance of etiquette or customs?—It might be due to ignorance or indifference—possibly indifference.

3967. And it would be very desirable to remove either the indifference or the ignorance?—Yes.

3968. It would tend to better Government?—There is no doubt about it.

3969. Would there be great difficulty in an officer coming from a different province acquiring a knowledge of the customs and etiquette of his new district or division?—Possibly I am not a good judge, because I am familiar with those customs, but to me it appears that there would not be much difficulty about it. One great necessity would be that they should acquaint themselves fairly with the language of the district so as to be able to talk freely with the people.

3970. Have you noticed during the last few years whether there has been any increase or decrease in the vernacular knowledge of officers?—I cannot say one way or the other so far as my experience goes.

3971. Is there any other suggestion which you desire to make to us?—I do not know whether you will consider this exactly relevant to your enquiry. Many amounts which have not been spent by the District Board and *taluk* Board are allowed to lapse to Government, with the result that at the end of the revenue year works are hurriedly done and we possibly do not get our money's worth.

3972. What I think you suggest is that any lapse of revenue should be allowed automatically to come back to the District Boards the following year?—Yes.

3973. And if there were regulations either of the Central Government or of the provincial Government, which stood in the way of this, then you would ask that those regulations should be abrogated?—Yes. There is one other matter with respect to the right of appeal in cases where an officer is personally affected. I would suggest that no change need be made, but that there should be a modification of the existing practice; that is that no information or report be used against an officer who is appealing against a particular order in respect of which he has not been given an opportunity of explaining himself. As a matter of fact now, although it may be that the record is all one way, often the appellate authority gets some confidential report, of which no copy is given to the officer concerned, and to some extent the decision of his case depends upon matter of which the appellant knows nothing. Another suggestion I make in regard to appeals is that the person who is appealing may be allowed to represent his case either personally or by a pleader. It appears to me that the want of these two safeguards is prejudicially affecting the interests of officers and to some extent diminishing the sense of security that they ought to feel with respect to their appointments.

3974. You think then that what has been advocated by some witnesses before us, that an appeal might stop at one person or possibly two persons immediately in authority above the officer who gives the original decision, would not be a sufficient safeguard?—At present I am not aware of any cases where three appeals are allowed; I believe only two are allowed. If the safeguards that I suggest are adopted, I should be satisfied with two appeals.

3975. (*Sir Steyning Edgerley.*) The object of your suggestions really is to increase the influence of the Collector?—To increase his personal influence and usefulness.

3976. You think that if the things you recommend to that end were done, matters might be more finally disposed of within the district than they are at present?—Very probably they might be.

3977. As a vakil of the High Court, you are more or less acquainted with the forms of law and so on?—Yes.

3978. In giving powers which are at present tied up by legislation to higher authorities, it is possible to do it in either of two ways; either by specific legislative enactments, or by a general power allowing delegation. There is a difference of opinion as to which is the better way. Have you seen the new draft Civil Procedure Code?—Yes.

3979. That is an instance of what I mean. What they are now doing is to abandon the old method of tying everything up by legislation; they are stating the principles of law briefly and plainly, and they are relegating the prescription of the persons who are to execute the law and the rules of procedure to schedules, which it will be in the power of the High Court to alter from time to time as occasion may determine. What do you think of that change in the form of legislation?—I think that that is a change in the right direction, if it can be done in the way in which the Civil Procedure Code has been embodied in the Bill. Under certain safeguards I think it is a good system.

3980. Would you apply that to the delegation of powers between Executive Governments; do you think it is a safe principle to apply there?—It will depend upon the matters in respect of which the delegation has to be made. Where an experiment has to be made and the matter has to be furthered cautiously, it is necessary that the Executive Government should be allowed some discretion; for instance, with respect to the village panchayats.

3981. Take the Local Board Act which you have been giving evidence about. Your Madras Act has been in force how many years?—For the past 23 years or more.

3982. I suppose some of your Boards are more backward and others are more forward—some have proved themselves and others are still proving themselves worthy of trust?—Yes.

3983. When the Act was first passed there were a number of powers which the Local Government held in their own hands?—Yes.

3984. There are a number of powers which now you will admit might be safely delegated to Local Board A, an increased number which might be delegated to Local Board B, and a further number which might be delegated to Local Board C, and so on, the most forward Board getting the most powers?—Quite so.

3985. In order to let the thing expand according to the advancement of the people, how would you proceed; would you proceed simply by specific legislation, or do you think it would be safe to proceed by the method adopted in the new Civil Procedure Code Act?—I would prefer the new method as followed by the new Civil Procedure Code Act.

3986. That is what has been called here an Act of general delegation, instead of requiring legislation for each particular case?—Yes.

3987. Now we will go to your proposals about village committees. You think they would require some legislation?—Yes, particularly as to the administration of the law.

3988. Would you try to proceed by getting your scheme cut and dried and putting it through the legislature, or would you try some very general Act giving wide powers of making rules, and let the experiment be tried in that way? The object of the first is to satisfy some very general legal principle that you should never take more power by legislation than you actually need; the object of the second is that you may try various experiments; if Collector A thought he could try one scheme, and Collector B thought he could try another, and Collector C a third, you could put them all into force at once and get your experience, if you passed an Act with a section giving very wide rule-making powers?—So far as the village committees are concerned, taking into consideration the general state of the village communities in this part of the country, I should

prefer the second method, not cut and dried legislation.

3989. (*Sir Frederic Lely.*) As to these Advisory Boards, you propose that they should come into existence side by side with the District Boards. Why should they? Would they not be identical?—The functions that I would like to assign to the Advisory Councils are to some extent different from the functions which are now being discharged by the District Boards. There might also be a question whether the number of members of District Boards would not be considered too many for the Advisory Board.

3990. What is the average number of members of a District Board?—It is between 24 and 40.

3991. You can scarcely have a smaller number than that to represent a large district?—If that is so, I do not see any reason why they should not be the same, although of course as matters stand at present the functions of the District Board are very different from the functions to be assigned to the Advisory Board according to my suggestion.

3992. You admit that the multiplication of bodies is an evil in itself so far as it goes?—Yes; if we can get the same body to take the two functions there is no necessity to have two bodies.

3993. These District Boards and also the village body that you suggested seemed to me to be according to your scheme only recommendatory; you do not propose to give them much power?—That is what I suggested.

3994. I am thinking now especially of your village bodies?—With respect to the village bodies, they will be entrusted with the powers which village magistrates and munsiffs exercise in respect of the administration of the law.

3995. For instance, you propose that they should "recommend" certain things; is it entirely "advisory," entirely "recommendatory"?—I suggest that at present they should be recommendatory.

3996. Do you think that that is likely to develop a spirit of self-government and self-reliance?—I think so, provided of course that the superior officers take some interest in the matter.

3997. Suppose that the superior officer did not see his way to accept their recommendations, do you not think they would very soon get sick of the whole thing?—I think the superior officer would find it difficult to reject their recommendations in many cases.

3998. He would probably act on his own view; there is always that danger?—No doubt.

3999. If you do begin to educate the people in self-government, is it not as well to give them as much power as you can?—Yes, I would suggest that so far as the schools are concerned, provided the teaching is according to the rules of the Education Department, the rest of the management should be left to the Advisory Board. Then with respect to the regulation of the *darkhast*, some finality might be given to their decision; that is to say, it would not merely be that they were to give some piece of advice which the Collector might act upon or refuse to act upon, but which he must act upon unless there was some special reason to the contrary. There might be an appeal from the decision of the village committee to the Collector, or something like that.

4000. What would you say to a proposal to take the best of the villages at first and give them somewhat extended powers, on the understanding that at the end of a certain period, say two years, an investigation should be made as to the way in which they have exercised those powers and that their subsequent treatment should be regulated accordingly?—I am not much in favour of it.

4001. You would leave them alone, whatever powers you gave them?—I would give them power, but on the understanding that the powers were only meant to be given tentatively.

4002. That is what I mean—that at the end of say two years or so an enquiry should be made as

to the way they have exercised their powers, and they should be subsequently treated accordingly?—As at present advised I do not think very highly of that. It seems to me that it would be well to give them definite powers and help them to use the powers properly, and then increase their powers.

4003. (*Mr. Dutt.*) You have told us that the Collector is always *ex-officio* President of the District Board. Is that absolutely correct?—He is the *ex-officio* President, but it is competent for the Government to allow any other member to be elected President.

4004. The law provides for that, but it has not been done?—Yes.

4005. And as a matter of fact all the Chairmen or Presidents have been Collectors?—Yes, only in the case of Vice-Presidents some have been non-official.

4006. They have been elected Vice-Presidents?—No, they have been nominated by the Government.

4007. With regard to *taluk* Boards, is there the same provision?—Yes.

4008. But as a matter of fact the Divisional Officer has always been President?—Yes. Usually the Vice-Presidents are non-officials; only they are not elected.

4009. You said that a District Board ought to have the power to vary the budget a little on emergent occasions for emergency expenditure?—Yes.

4010. I think you mean that you want to be able to spend money as emergency may arise in excess of that already provided in the budget?—Yes.

4011. (*Chairman.*) Do you mean that the total budget should be exceeded, or that the sum allotted for one particular item should be exceeded?—Sometimes a necessity arises for an immediate advance of money when no specific sum has been allotted for that purpose, and it takes some time for the sanction of Government to be obtained, and when the consent is obtained the emergency has ceased to exist or has become more acute. In order to provide for such cases there might be some provision made in the budget itself, leaving it to the District Board to make advances. Sometimes it happens that the season is one of drought and wells have to be sunk in various places; when the budget was framed no provision was made for that, and before the work can be put in hand the Board has to obtain the sanction of the superior authority. It is to cases such as that that my suggestion refers.

4012. (*Mr. Dutt.*) You suggest that in those cases a fresh allotment might be made in excess of the total sum allotted for the year to the District Board?—In excess of the sum allotted for specific purposes.

4013. You said that unspent balances lapsed to Government. Is it not the rule that a certain amount of the balance ought to be kept as a working balance for the next year?—Yes, the opening balance must be always something like 5 per cent. or so; but these amounts that I am speaking of are irrespective of that; these do not go to swell the opening balance.

4014. These are items which are unspent under particular heads?—Yes.

4015. And they all lapse to the Government?—Yes.

4016. Are you sure of that?—That was the case when I was a member; I do not know whether it has been changed.

4017. I asked you because the rule is different in Bengal?—I know it was the practice when I was a member; that was up to two or three years ago, and I have no reason to think the rule has been changed.

4018. (*Mr. Hitchens.*) You have suggested that certain extra powers should be given to District Boards. One of the additional powers was in connection with appointments; another was in connection with Committees?—I may mention that so far as the committees go there is a provision in the

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law as it stands, enabling committees to be appointed with respect to hospitals and educational institutions and charitable endowments.

4019. Is that ever done?—Not to my knowledge.

4020. Why not?—I cannot give you reasons; I know it has not been done.

4021. Is it not possible that they want local committees rather than subject committees; I mean, you do not want a Works Committee so much as a committee for a certain portion of the district?—I have no decided preference for one committee over another.

4022. But you have really the power to do it if you want to?—Yes.

4023. Are there any other powers which you think should be delegated by the provincial Government to the District Board?—Nothing more than I have suggested. There is one suggestion which I am afraid is of a somewhat far-reaching character. It may be possible to do away with District Boards altogether and to give greater powers to the *taluk* Boards. At present there are three institutions; you have the union panchayat; you have the *taluk* Board; and you have the District Board; really the *taluk* Board is simply to carry out the orders of the District Board, which again carries out the orders mostly of the Government. Now we could do away with the District Boards and effect decentralization on a pretty large scale.

4024. Why do you think that the District Boards are redundant?—As it is at present, the *taluk* Board's budget has to be submitted to the District Board, and the District Board considers the matter, and the *taluk* Board has nothing more to do than to carry out the orders of the District Board.

4025. Suppose the *taluk* Board submits a budget in which a very inadequate provision has been made for education; cannot the District Board send it back to them and make them alter it?—They have that power, but in case of the *taluk* Boards they are more local than the District Boards, and if you want members to take more active interest in matters, it is more easy to do it in a *taluk* Board than in a District Board, because the District Board covers a very much larger part of the country than the *taluk* Board. In that way the local jurisdiction is restricted, and the *taluk* Board and the District Board perform different functions; or rather they perform the same functions, only one is subordinate to the other.

4026. I understand that to-day the engineering staff, for example, is used by all the different *taluks*; it is under the District Board and is loaned by them to the different *taluks*?—There is a District Board Engineer and there are overseers. The District Board at present looks after them; it is the District Board to whom they are responsible primarily.

4027. You would have to increase the staff?—Yes.

4028. That would mean considerable expenditure?—No doubt.

4029. But it would give the *taluk* Board more independence?—Yes.

4030. With regard to the submission of the budget to the Government, I understand that that has to be done now?—Yes.

4031. Do they in practice alter your budget much?—Yes. I might mention that in respect of the plague charges the District Board have really no voice in the matter; that was the case up to three years ago.

4032. Have District Boards much voice in regard to education?—Yes, the Government generally consults us.

4033. But in your experience it is the case that the budget frequently comes back to you substantially altered?—Yes.

4034. And you have to take it as you find it?—Yes.

4035. The District Board has practically no executive authority?—The District Board, as such, has practically no executive authority.

4036. The executive authority rests in the President?—Yes.

4037. How often do you meet?—We meet once a month.

4038. Have you reports which show you whether or not the resolutions which you have passed have been carried out?—Yes, but usually the resolutions are carried out which are passed at the meeting. In some instances of a routine character the thing may be carried out in anticipation of the Board's sanction, and the Board subsequently formally sanctions it.

4039. What happens if they do not?—Very possibly the President has calculated on the Board doing it; possibly the fact that it has been already carried out is one of the reasons for the Board deciding to confirm it.

4040. (Mr. Meyer.) Your proposal is to do away with the District Boards. You say first that the *taluk* Board is merely the agent for carrying out certain resolutions of the District Board?—Yes, mostly.

4041. Do you adhere to that?—Has not the *taluk* Board a very large discretion as to what roads it shall make and repair, and as to what schools it shall open and so forth?—Yes, but it has to submit all those to the District Board and the District Board has to approve of the Budget.

4042. And it may even alter your budget?—Yes.

4043. But within limits—suppose your budget is for Rs. 50,000 for roads, you could spend that as you pleased; the District Board could not say, "You must spend it on one particular road and not on others"?—I am not quite sure; possibly it is so.

4044. The roads which the *taluk* Boards keep up are the minor roads?—Yes.

4045. The main roads running through a district are kept up by the District Board?—Yes, and there are the trunk roads which are kept up by the provincial Government.

4046. Are you quite sure; can you name any trunk roads that are kept up by the provincial Government?—I believe the road from Madras to Bangalore is kept up by the provincial Government.

4047. That passes through the Mysore State?—It goes through British territory.

4048. However, apart from such roads as the British Government keeps up, which I think are not very numerous, the main roads are kept up by the District Board?—Yes.

4049. You come from the North Arcot district?—Yes.

4050. How many *taluk* Boards have you?—Four.

4051. Do you think that if those four Boards were independent entities they would be able to maintain these big roads at the same efficiency as the District Boards?—I think so, of course within their own respective jurisdictions.

4052. At the present time the District Board has a highly paid District Engineer?—Yes.

4053. Under your scheme would each *taluk* Board have a District Engineer, or would there be a staff of District Engineers for a collection of *taluk* Boards?—I would have a number of engineers—not District Engineers, but each man doing the work within his own jurisdiction. It would be exactly the same as in the case of two conterminous districts; it would only be carrying specialisation further.

4054. Can you tell me what your present engineer gets?—I think Rs. 700 or Rs. 800.

4055. Would you enable the four *taluk* Boards each to keep up a gentleman at the salary of Rs. 700 or Rs. 800?—No, I would reduce his salary.

4056. What sort of men would the *taluk* Boards engage?—Say an Assistant Engineer at between Rs. 200 and Rs. 300.

4057. Do you suggest that an Assistant Engineer getting Rs. 200 or Rs. 300 could be entrusted to keep the roads in repair and look after the work?—I think he could.

4058. If you had these independent *taluk* Boards would you put them directly under the supervision of the Local Governments?—I would put them under the supervision of the Collector.

4059. That is to say the Collector would pass their budgets and alter their budgets if necessary?—No, the budgets will pass through the Collector.

4060. At present the District Board budget goes to Government?—Yes.

4061. The Government passes it or alters it?—Yes.

4062. It is the same way with the District Board administration report?—Yes.

4063. Under your scheme you would practically have four or five times as many District Boards as you have now, only they would be smaller entities and you would call them *taluk* Boards?—Yes.

4064. Would you have each of these *taluk* Boards subordinate to the Government?—Yes, but any proposals they made would go through the Collector.

4065. But it must be for the Government to pass the final orders?—Yes.

4066. Therefore the work of the Government would be enormously increased under your scheme?—Yes, it must be increased.

4067. It would be a centralization scheme in fact in many ways?—I do not know that.

4068. Could you not reduce the power of control of the Government over the District Board?—Take the budget; you said that the budget was so drawn up that in case of some unforeseen emergency arising there is no money to draw upon?—That is so.

4069. Is it not the fact that in the District Boards budget there is a sum for unallotted reserve?—Yes.

4070. Could they not draw upon that unallotted reserve?—That would be only with the permission of the Government.

4071. But you can draw upon it with the permission of the Government?—Yes.

4072. What you desire then is, within your budget, to re-appropriate as you choose?—Yes, that a certain sum of money given for any particular purpose, which happened not to have been used, might be treated as an allotment for unforeseen emergencies.

4073. You spoke about money that was not spent within the year lapsing to Government. Did you really mean that?—It does not lapse to Government; it lapses to the source from which it comes.

4074. Suppose it is District Board revenue, it lapses to the District Board?—But you require fresh sanction and all the formality has to be passed through before it can be re-appropriated for the purpose.

4075. But it does not lapse to the Government—the Government does not confiscate it?—No.

4076. It is merely that you have not spent it this year and therefore you must make fresh provision for spending it next year?—Yes, and it may be that sanction would not be obtained the next year.

4077. But there is no question of Government taking your unspent balances?—No; when I said that it lapsed to Government, I meant that it lapsed to its original source.

4078. You meant the Government Treasury where the money is kept—Government acts as a trustee for your money?—Quite so.

4079. You said that in addition to the money which the District Board raised by taxation and fees and so forth there were large grants by

Government?—I did not say large grants; there are some grants made by Government.

4080. Of late years I mean?—There have been grants of late years.

4081. Two years ago the Government of India made a considerable grant I think?—Yes, they did, and I believe there were some made even prior to that for education.

4082. There was one grant made in proportion to the land cess. The Government of India, I think, said that they would add one quarter to the receipts from the land cess?—I believe so.

4083. They have also made grants for education which the provincial Government distributed?—Yes.

4084. Therefore, so far as you get revenues not raised by local taxation, that is practically additional grants made by the Supreme Government and passed on to you by the provincial Government?—Yes.

4085. There is no question of the provincial Government, apart from that, making a recurring contribution?—I am not aware of it.

4086. You prefer that Government should still have the power of reviewing the budgets, though you would not allow them to interfere so much as they do?—Yes; it is perhaps desirable that they should have power to review the budgets.

4087. As regards the appointment of *taluk* Board members, do you think it is necessary that they should be appointed by the Collector?—As a matter of fact at present it is the Collector who nominates them and sends the nomination up to Government; it is the Government that does it, but although the appointments are made under the orders of the Government, they do not practically differ from appointments by the Collector.

4088. You mean that they are practically always nominated by the Collector?—Yes.

4089. Would it not therefore save trouble if they were actually appointed and gazetted by him, instead of being theoretically appointed and gazetted by the Government?—That would be more in accord with the facts.

4090. And you would be therefore in favour of it?—Yes, because it would be more in accordance with facts.

4091. It would be more straightforward?—Yes.

4092. Who appoints the members of the local panchayats—the village unions?—I believe it is the Collector.

4093. Would you let the Divisional Officer appoint those?—The practice is for the Divisional Officer to make the recommendation and the Collector accepts them.

4094. Then as regards appointments you want a larger scope for the Board?—Yes.

4095. For the Collector as President or for the Board collectively?—For the Board collectively; the Collector as President has the power now.

4096. Has he not the power to make fresh appointments up to Rs. 50?—With reference to some of his superior officers, the engineer and so on, it may be that the Government sanction has to be obtained, but with respect to the others, I think it is the Collector who makes the appointment.

4097. Can he create a new post?—Any new post has to be provided for in the budget.

4098. Do I understand that you wish that the Board should make the appointments without the sanction of the Government?—No; I say instead of the Collector appointing with the sanction of the Government the Board should appoint with the sanction of the Government.

4099. The collective Board?—Yes, rather than the President.

4100. Do you think that a body such as you describe with 24 to 40 members is a good agency for making appointments and selecting?—With regard to some of the major appointments or the big selections I think it is desirable that they should have the power rather than the Collector.

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4101. With regard to smaller appointments?—I would give power to the Collector in the case of appointments below say Rs. 50.

4102. Above that the decision of the Board should be final?—Yes.

4103. Subject to the veto of Government?—Yes.

4104. Suppose the conduct of the Local Fund engineer is not satisfactory, who is to punish him?—The Board on the recommendation of the President; I believe there is an appeal to the Government.

4105. You would agree that there should be an appeal?—Yes, in the case of particular officers.

4106. However low their pay?—No, I am speaking of these officers who are appointed by the Board.

4107. But I am asking you now a general question?—If my suggestion were accepted and appointments were made by the President independently, I would allow an appeal to the Board and there it would stop; but with respect to the appointments by the Board the appeal should be to the Government.

4108. But in the case of any officer appointed by the Board his punishment would come from the Board?—Yes, on the recommendation, it may be, of the Collector.

4109. You have spoken of there being no regular committees; is it not the fact that committees are appointed for special purposes on the Board?—I was not aware of it.

4110. Is not a committee sometimes appointed to consider the budget for instance?—I am not aware of it.

4111. Have you anything to say with regard to municipalities?—With respect to municipalities, I would suggest this system of committees. There is provision made for that in the Act itself, but it is never taken advantage of.

4112. Would you be prepared to delegate any of the control exercised by Government—speaking generally—either to the municipality itself or to the Collector?—I believe so far as educational institutions are concerned they might be entirely under the control of the municipality.

4113. As regards your Advisory Council you have mentioned a variety of matters with which it should deal. As to some of them the Collector could pass orders himself if they were small matters, and in others he would have to refer in many cases now to the Board of Revenue or even a higher authority?—Yes. I would suggest as to, for instance, the remission of assessment on dry lands, if the area affects, say, one or two *taluks*, the Collector, acting on the advice of the Advisory Council, should be empowered to grant the remission.

4114. In matters where the Collector has power himself, where he can act entirely as an individual at present, if he had this Advisory Council, and the Advisory Council differed from him, would you require him to refer it to the Board?—Yes.

4115. So that so far it would be a measure of centralisation; it would clip the powers of the Collector?—But it would increase the powers of the Advisory Board, otherwise I do not think they will have that sense of responsibility which will enable them to take up the work or do it satisfactorily.

4116. In matters which in any case the Collector could not decide, he would report to the Board of Revenue and say "My Advisory Council agree with me" or not, and the Board would decide?—Yes.

4117. I see you put down communications and one or two other matters which rather clash with the District Board; you propose to abolish the District Board; would you have the *taluk* Boards in any way under the Advisory Council?—With reference to the Advisory Board they might indicate exactly where communications are required, and what those communications should be, and whether they might be left to the District Board

or the *taluk* Board; but my point is this, that the Advisory Board will merely settle general questions of policy so far as such questions affected the whole district.

4118. Will the Advisory Board deal merely with questions referred to it by the Collector or will any member be at liberty to raise questions?—I take it that the initiative should come from the Collector, but I should have no objection to its being in the power of any member to start a fresh subject for discussion.

4119. You admit the existence of factions in the villages?—There are factions in villages, so I said that selected suitable areas should be taken first of all for the creation of panchayats.

4120. You think that in other areas the existence of factions might make the panchayats useless?—Not necessarily. You would have in the first place the example of successful panchayats, before the thing was tried in other places.

4121. Do you think the existence of an unrepresented low caste population like the *Pariahs* would be satisfactorily; do you think the panchayat would sufficiently consider the needs of the *Pariah* community?—I believe that the *Pariah* interest would be also considered because the interests of the *Pariahs* are not different from the interests of the *raiya* holders.

4122. With reference to schools, do you think the panchayat would provide schools for the *Pariahs*?—I think there is no difficulty in regard to the panchayats doing that. It may be that they would not be allowed to read in the same school—the caste children and the *Panchama* children.

4123. I am asking you, as a matter of individual opinion, whether you think the panchayat would make provision for that?—Yes. I cannot say that the initiative to start a *Panchama* school will come from them, but if the matter is suggested, which I am nearly certain it will be, they will take it up and they will act upon it and try to do what they can.

4124. You suggest that the panchayat should have the criminal and civil powers now enjoyed by the munsiff and the village magistrate?—Yes.

4125. Are they not very petty powers?—Yes. I would slightly increase the powers with reference to the value of the property stolen; at present the power is limited to amounts up to one rupee; I would increase it up to five.

4126. Then with regard to civil matters?—The munsiff's power now is limited to Rs. 20; I would increase it to Rs. 40 or Rs. 50.

4127. Would you make it obligatory for persons having civil disputes or criminal cases within those limits to go to the panchayats?—Not in the infant stage of the panchayat.

4128. At first you would leave it optional?—Yes, as it is at present.

4129. And would there be an appeal?—Yes; with reference to civil cases there is an appeal provided for to the district munsiff at present; I would not alter that.

4130. And with regard to criminal cases?—There is no appeal now; it should be final within the limit now covered by the present regulations.

4131. As regards appeals against acts of Government, administrative or disciplinary acts in respect of their servants, what do you say?—I confine my answer to the case of disciplinary acts.

4132. Practically every act of a Government official can be appealed against now. In every administrative act by which a man thinks he is aggrieved he has at least one right of appeal?—Yes.

4133. Sometimes more?—Probably he has.

4134. You do not want to restrict the facilities for appeal in any way?—I have not spoken of appeals in respect of administrative acts, because I do not feel myself competent to give any opinion there; it is only with respect to matters which personally affect Government officials.

4135. About administrative acts you are not prepared to say one way or the other?—At present I am not.

4136. As regards disciplinary acts with regard to Government servants, would you include in those village officials?—Yes.

4137. Are you aware that every officer of Government in India now spends a large part of his time in re-doing the work of the men below him?—Yes.

4138. You have stated that the superior European officers, the Sub-Collectors especially, do not see as much of the people as they ought to do; is that not largely due to the fact that they are doing the work of their subordinates over again?—To some extent it may be. I said also that it was due to the heavy work that they had to do.

4139. But you do not appear to wish to remedy the matter in the direction of reducing their work; you expect them to make bricks without straw; you would give them as much work as they do at present, and have them find time to receive visitors in addition?—I do not expect that their work in this direction should be lightened, but with reference to routine work I suggest that they might have Personal Assistants who would take the larger part of the work that they would have to do on to their own shoulders, so that they will have more time left for touring and getting into contact with the people.

4140. Practically your remedy is not to decrease the work but to increase the establishment?—Practically that is what it comes to.

4141. About the General Delegation Act, I was not clear as to what you said. You desire, I understand, that the provincial Government should be empowered by a general section to delegate certain powers vested in them by any Act whatever to any local authority?—No. I think my

answer was this. The Act need not give the special powers to be exercised by the village panchayats, but the right to exercise special powers might be reserved to Government, which might give them those powers if it found the panchayats suitable for the purpose.

4142. But Sir Steyning Edgerley asked you a specific question. There may be occasions in which, owing to legislation passed a good many years ago, power has been placed in the hands of Government which it would be more convenient now to delegate to the Collector or to the taluk Board or to any other authority?—I cannot think at present of any particular case; it may be possible that circumstances may have so changed as to allow the delegation.

4143. I will put it as a hypothetical case. It may be that in certain cases the law has vested powers in Government, without the power of delegation, which it would be desirable for Government to delegate. Would you approve of a general Act allowing the Government in any case in which the law has put power into the hands of the Government and in the hands of the Government only, to give that power to any selected subordinate authority?—Does your question refer to general or particular cases?

4144. A general delegating authority?—I would not suggest that, but with reference to particular matters, as for instance in the case of the village panchayats, I would suggest that, taking into consideration the fact that village panchayats have to be revived very largely, the provincial Government might be given power as necessity arose to give them more and more powers.

4144a. But you would not give a blank cheque, so to speak, to the provincial Government to delegate powers vested in it to any subordinate authority it chose?—No.

(The witness withdrew.)

Dewan Bahadur K. KRISHNASWAMI RAO, C.I.E., was called and examined.

4145. (Chairman.) You have been the Dewan of Travancore?—Yes.

4146. As such your position naturally carried with it a large amount of administrative power and experience?—Yes.

4147. How long did you occupy that position?—Six years.

4148. Had you any administrative experience besides that?—No. I was Chief Justice before that for 14 years, and before that I was in service in British India. I entered the British Service in the Judicial Department and remained for about 20 years in that department entirely; then I was transferred to Travancore; there I remained for nearly 20 years, and I was Dewan for six years.

4149. You are of opinion that in no case should the present right and power of appeal be curtailed. Are you fully acquainted with the right of appeal which now exists?—I cannot say that I am fully acquainted.

4150. Could you lay down any general principle within which the right of appeal either from administrative or judicial decisions should be curtailed?—So far as my experience goes in Travancore there is an appeal in every case.

4151. From every authority to the very highest?—Yes; there are only two authorities after all, the District Officer and the Dewan. So far as British Indian experience goes I have no experience.

4152. Those two appeals, you think, were sufficient?—There were also petitions to His Highness and also to the Resident, but there were no further appeals.

4153. Practically the right of appeal terminated with the Dewan?—Yes.

4154. And you, having acted as Dewan, know perfectly well that they got complete justice when the appeal terminated at the second Court?—Anyhow that was the practice there, and they were satisfied.

4155. Would you not admit that, following the same example in British India, if there were two

rights of appeal that would be sufficient?—That I cannot say; it all depends on the classes one has been able to deal with; I have no British experience and cannot say whether it would be so or not.

4156. Therefore, your opinions regarding appeals should be interpreted as applying to Travancore?—I am speaking generally of the good that results from the right of appeal.

4157. You consider that European Executive Officers are not able to use the opportunities of personal contact with the people because of their want of vernacular knowledge. Does that apply to Travancore or to British India?—Everywhere.

4158. What has been your experience of British India lately?—I have no recent experience. When I was in British Service, before 1884, I have known cases in which British gentlemen were not able to converse with the people, and I think that that should not be.

4159. Where are you residing now?—In Madras.

4160. Since when?—For the last three years.

4161. With regard to the creation of Advisory Boards you suggest that they should deal amongst other things with income tax appeals?—I think there are some difficulties in regard to that which I had not noticed; I would withdraw that.

4162. And in such things as fixing the number of arrack-shops and the disposal of applications for loans for land improvement and agricultural purposes and so forth?—Yes; the Boards may be consulted.

4163. You are of opinion that the members should be nominated by the Collector in consultation with the Divisional Officers?—Yes, and the tahsildars and leading men.

4164. That you think would produce a satisfactory Council?—It might, I think, because the tahsildars and the leading gentlemen of the place would be consulted, and they would be well acquainted with the circumstances locally.

(The witness withdrew.)

Adjourned.

Dewan
Bahadur
L. A. Govin-
daraghara
Iyer.

26 Nov., 1907.

Dewan
Bahadur
K. Krishna-
swami Rao.

26 Nov., 1907.

FIFTH DAY.

MADRAS, Wednesday, 27th November, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.
 Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
 R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
 W. L. HICHENS, Esq.

Mr. H. W. GILLMAN, I.C.S., was called and examined.

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4165. (*Chairman*.) Do you wish to make a statement?—Yes: the chief defect in the administration is that too many appeals are allowed. The Indian raiyat would be perfectly contented with the order of the Collector or of the Divisional Officer so long as he knew it to be final. But when he is informed that he can go through the Divisional Officer and Collector up to the Board of Revenue and sometimes even to Government, he is apt to entertain an exaggerated idea of the importance of his grievance and of himself. I do not think that the raiyat would go beyond the district authorities, if he were left to himself. But he is not. There are persons hanging round every court in the district who make their living by sending him further in his progress of appeal. There are over 200 vakils in Madura town alone, whereas there is proper work for only perhaps a quarter of this number. The remaining three-quarters have to make work themselves and that is done by entrapping petitioners, parties and accused in the above manner, and by inducing them to appeal. All this surely makes for discontent. I hold very strongly that against revenue and administrative orders there should be only one appeal, and there should be no appeal beyond the Collector except when the original order is passed by the Collector himself.

Apart from this bug-bear of appeals, which is unavoidable under the present system, my experience has been that a Collector is treated with great consideration by the Board and Government, and that he is given a sufficiently free hand in the management of his district. In some matters he might be given extended powers, but they are only details which will not materially increase his responsibility. It is more essential that he should be relieved of the routine with which he is hampered in many branches of his work, so that he may have more time to devote to the supervision of the work of his subordinates and improvement of the administration of his district.

The powers of Divisional Officers are generally adequate. They relieve the Collector of the great bulk of the revenue work.

In Madura during the past five years there have been seven Collectors. The district has two Civilian divisions, Dindigul and Ramnad. During the same period, there have been 11 Divisional Officers at Dindigul and 14 at Ramnad. These frequent changes have not been due to any defect in the method of promotion, and I have no changes to suggest in this respect.

I consider that the pay of tahsildars should be personal and not territorial. This would save a lot of unnecessary and disconcerting transfers.

Government control is necessary over district municipalities for four reasons:—

- (i) To protect its own interests by preventing the streets which are Government property and merely vested in the municipal Council from being encroached upon.
- (ii) To protect the health of the municipality, in regard to which the municipal Council is astonishingly apathetic and careless. Instances from the Madura municipality are (a) neglect of the cholera epidemic

this year, (b) resolution to abolish the Health Officer, and (c) resolution to abolish medical inspection at the railway station.

- (iii) To safeguard the revenues of the municipality and veto the improper remission of taxation.

- (iv) To ensure sympathetic administration.

I am of opinion that municipal Councils may be allowed greater freedom in regard to occasional and non-recurring expenditure.

District Boards within their budget are allowed a sufficiently free hand. If it is proposed to relieve the Collector of the Presidentship, I am afraid that the administration would suffer. I cannot make any suggestion for filling his place.

Of all the tribunals in the Presidency, the village court is the most competent judge of fact. The village munsiff or members of a village court do not need evidence to prove the facts of a case, which are already within their personal knowledge: generally, the only question for decision is the award.

The civil jurisdiction and procedure of the village courts in this Presidency is regulated by the Madras Village Court Act (I of 1889). Their jurisdiction is limited to suits of a value not exceeding twenty rupees; but with the consent of both parties they can entertain suits up to two hundred rupees.

There are 501 village munsiffs in the Government taluks of the Madura district, and probably not less than 450 in the zamindari portion. So far only 50 Bench Courts have been started, and of these five have become popular, 22 partially so; while 23 have been decided failures.

The working of the Bench Courts in the district is disappointing. One reason is, perhaps, that the superior officers of Government have not sufficiently supervised the constitution of the Courts or endeavoured to make them popular. This has been noticed by Government, and more energetic action is now being taken. Again, the ordinary jurisdiction of the village munsiffs and of the Bench is the same, and is so low that the members of a Bench do not usually care to attend when summoned.

Moreover, Section 14 of the Act requires the consent of both parties to invest a village court with extended jurisdiction. When both parties are ready to consent to the jurisdiction, they are also generally ready to compromise, and so it seldom happens that a suit above the ordinary limit is submitted to a village court if the parties are directly at issue on matters of fact or are at enmity with one another. Generally, the opposition comes from the defendant, and is merely vexatious in order to cause the plaintiff expense or enable himself to gain time for the payment of his debt. It seems to me that if the plaintiff consents to submit to the village court the defendant should not have the option of refusing, as the impartiality of the Bench is sufficiently safeguarded by Section 9 of the Act.

The value of suits cognizable by the village Bench may be raised to Rs. 50. The jurisdiction of the village munsiff sitting alone may be limited

to suits up to the value of Rs. 20 as at present. At any rate, a village Bench may be given concurrent jurisdiction with the district munsiff for suits between Rs. 20 and Rs. 50, and if the plaintiff elects to file his suit in the latter court, the district munsiff may be given the discretion of allowing him only the costs that would have been incurred in the village court if he considered that the suit had been unnecessarily or vexatiously filed in his own court. A small institution fee of half per cent. on the value of suits might be charged as costs in the suit to be credited to the village improvement fund to be hereafter mentioned.

As village magistrate, the headman has jurisdiction over petty cases of abuse, assault, and thefts of property of a value below one rupee, and can confine the offending party in the village *Chavadi* for twelve hours, or put him in the stocks if he is a man of the lower castes. As a rule these matters are settled by a village panchayat by the award of a fine, part of which is paid to the party aggrieved and the remainder appropriated for village expenses.

I would suggest the establishment of village Benches constituted as in Act I of 1889 for criminal work, also with jurisdiction over cases of theft and mischief where the loss is below Rs. 5 and petty cases of assault, insult and trespass, and also nuisance cases. The Bench may be empowered to fine up to Rs. 5 and confine in the *Chavadi* for 12 hours. The village Bench should be directly subordinate to the Sub-Divisional Magistrate in all respects.

All fines and fees levied by village courts may be credited to a village improvement fund, the money being lodged in the custody of two members of the Bench and the accounts being kept by the *karnam*. The fund should be applied to the improvement of the sanitation, water-supply or roads of the village entirely at the discretion of the Bench. The accounts and balance in hand may be subject to the scrutiny of the Government officers, but to no other interference from them.

I am of opinion that it is not desirable to give the village community greater powers in the disposal of revenue matters such as applications for land, distribution of remissions, settlement of irrigation disputes, etc. In the Vizianagram *zamindari*, prior to the assumption of management by Government, the village headmen had been allowed a very free hand in such matters, and the result certainly was that the rich and influential raiyats not only appropriated the best lands and an undue share of the water for irrigation, but unfairly shifted the burden of assessment on to the poorer villagers.

Divisional charges have hitherto been too heavy. I was in the Guntur division for nearly a year and a half in 1895-96, and could not manage to visit the whole of it.

Under Mr. Meyer's scheme divisional charges have been reduced to more reasonable dimensions, but even after this scheme is introduced, I anticipate that there will still be some heavy divisions.

Take, for instance, the Dindigul division of the Madura district. The Divisional Officer is at present overworked. He has three heavy Government *taluks* and a Hill sub-division. His magisterial file is heavy. He has on the average to dispose of 150 criminal cases and 200 appeals in the year. He has four municipalities to supervise. Such heavy magisterial work compels the Divisional Officer, even when he is in camp, to spend most of his time in court, and does not allow him sufficient opportunity of looking into village needs for himself, or even of personal enquiry into the petitions that are presented to him. He has necessarily to refer petitions to a subordinate for report and decide them on second-hand information.

I am not prepared to say that a Civilian's initial study of the vernacular is inadequate. But as his orders are generally passed upon reports written in English, and as depositions are recorded by him in the same language with the assistance of a clerk, his fluency in the native language of his Division is apt to become impaired through want of practice.

The less magisterial work a Divisional Officer has to do, the better he gets to know his division. For seven years I was in charge of the Vizianagram *zamindari* and had no magisterial powers. I certainly got to know the raiyats and their needs as I had never previously done as a Divisional Officer.

4166. You are Collector of the Madura district?
—Yes. I have been so for nearly a year; it is my first permanent Collectorate.

4167. What is the longest period for which you have acted as a Collector?—I have been on special service; I was Collector of the Vizianagram *zamindari* for seven years continuously.

4168. In your judgment is the system of appeal considerably abused?—It is carried to too great a length.

4169. You hold that one appeal beyond the original deciding authority would be sufficient?—Yes; in revenue matters.

4170. And in administrative matters?—In administrative matters there should be two appeals I think, except as regards personal matters of the dismissal of officials; I think that ought to be very carefully safeguarded. I should say that where a Divisional Officer has power to dismiss, the Collector ought to have the final power in appeal; there would not be much chance of injustice being done if that was the case.

4171. Would that necessarily give one court of appeal?—One court of appeal to the Collector; the Divisional Officer is the lowest man who can dismiss.

4172. And would you give an appeal from him to the Collector?—Yes.

4173. Does not the freedom conceded to the Collector in the management of his district very often depend on the character of the Collector?—I do not know: I am speaking only of myself.

4174. A man who is a strong man can get a great deal more freedom out of Government than a weak man?—I should think so, to a certain extent. I think Government would not give so free a hand to a man they did not trust.

4175. You rather suggest that it might be desirable to abolish the practice of promotion by seniority in the case of Collectors?—I do not think it is necessary.

4176. You think that all Collectors are of sufficient character and intelligence to justify promotion in all cases?—I should think that every man ought to be given his chance as Collector.

4177. How long is a Sub-Collector before he reaches the full permanent appointment of Collector?—Now it is about 16 years; he officiates as Collector in about 13 years.

4178. So that for 13 years a man, whether he does ill or well, in your judgment should go straight up?—I think a man who has been working for 13 years should be given a chance as Collector.

4179. I ask you whether a man should for 13 years—which is about the time he begins to act as Collector—go up unchecked by selection for merit?—I think so.

4180. Have you ever in your experience known cases of men who have conspicuously failed as Collectors?—I cannot recollect a case.

4181. If these relaxations of control were granted, would a better class of men be required?—No.

4182. Not at all?—I do not think so: I do not think they add materially to the responsibility of the man.

4183. They are all of such a trifling character that you do not want any more careful selection of the men who would exercise the powers?—Quite so.

4184. With regard to the delegation of powers from Divisional Officers to tahsildars, you want freer power from the Government, and on the

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other hand you are prepared to hand on to your subordinates further powers?—Yes.

4185. Do you think that in the delegation of powers the best way would be for Government to have the general power to delegate to Collectors, and that the Collectors should have the general power to delegate to subordinates, wherever in each case the delegation can be properly used?—I do not think that that would be the best way.

4186. You think that every Collector should have powers compulsorily delegated to him, and should in turn be compelled to delegate those powers to subordinates?—Yes, and if the subordinate is found wanting he should be found some other appointment.

4187. But the delegation of powers should be compulsory?—Yes.

4188. Amongst these subordinates would be the tahsildar?—Yes.

4189. You think that he might be given greater powers?—Yes.

4190. Is a tahsildar kept very much in his office?—A great deal.

4191. We had it in evidence yesterday that he was kept *very much* in his office?—He has got a tremendous amount of office work to do—accounts and so forth.

4192. You think that that might very advantageously be diminished?—As to the tahsildar's work, I do not know very well how it could be diminished, because he has to keep the accounts of all the departments; I do not think the accounts work could be diminished.

4193. In what direction could a tahsildar's work be diminished?—He could be given some one in his office who could relieve him of part of his work. In the case of Madura, which is one of the heaviest *taluks* in my district, the tahsildar has now what is practically an additional deputy tahsildar; he is an office assistant, who does a vast amount of routine work, to the great relief of the tahsildar.

4194. In your judgment the clerical work which is now laid on the tahsildar is necessary, but he has not got staff enough to cope with it?—I think so; in heavy *taluks* he ought certainly to have a trained assistant.

4195. You tell us that the tahsildar's recommendations are almost invariably maintained?—Yes, in regard to the *jamabandi*.

4196. Is that because he knows there is an appeal from him?—No, it is because they are mostly according to rule.

4197. He looks in a book?—It is really a mere matter of rule of thumb.

4198. Not requiring the exercise of discretion?—Very little.

4199. Do tahsildars as a rule have to exercise a certain amount of judgment?—In the management of the village officers they have to exercise judgment.

4200. In that direction would you give them greater freedom?—Yes, I propose that they should be allowed to suspend village officers.

4201. Have you calculated what might be the financial effect, say in your Collectorate, of giving these greater powers which you suggest to yourself and the officers subordinate to you?—I do not think there would be much extra cost. If I have not the power of sanctioning myself, I have to get the sanction of the Board of Revenue.

4202. Do you always get it?—Yes.

4203. They do not necessarily surcharge you?—No, these are necessary establishments which must be maintained.

4204. It is really only a formal sanction?—Yes.

4205. And you want to prevent reference?—Yes.

4206. In your judgment, there would be no increase of cost if these increased powers of sanction were given to you?—No; the only reason the Board insist on it now is that Collectors might

sanction establishments which the Board may possibly not consider necessary.

4207. What is Special Fund work?—It has reference to cattle pounds and things of that sort.

4208. You have no power now to sanction in those cases?—I have got certain powers, but I propose that they should be extended up to Rs. 250.

4209. You want an extension to the Divisional Officer?—And to myself; that is not so important.

4210. When you say that the tahsildar might be given the power of suspending and fining village officers do you mean without reference to higher authority?—Subject to appeal to the Divisional Officer.

4211. What power is there at present?—The tahsildar can fine up to one rupee.

4212. What would the power of suspension imply?—The limit of suspension is two years. It would be perfectly safeguarded if there was an appeal.

4213. You think the appeal to the Divisional Officer (not to yourself) would safeguard it?—Quite.

4214. You do not think there would be danger of injustice from the tahsildar wanting to bring in some relation of his?—He could not do that according to the rules; it has to be done according to hereditary right; he has to appoint the nearest relation of the *karnam* or *munsiff*.

4215. Your suggestion is for the Presidency of Madras only?—I do not know the conditions that obtain in other parts of India; certainly I think it is necessary in Madras. The tahsildars must have more control.

4216. Then with regard to the wiping off of irrecoverable arrears; is that not a question of the Court of Wards?—Yes, it gives real trouble.

4217. You say that quite an appreciable portion of your time is occupied in passing drafts to the Court, generally for a few rupees?—Yes.

4218. When you say it occupies an appreciable portion of your time, what do you mean?—I think it occupies a quarter of an hour a day.

4219. That is about an hour and a half a week?—Yes, that is a great deal in a heavy Collectorate.

4220. I suppose in these cases you do not look very closely at them yourself; you merely counter-sign them?—No, the manager of the Court of Wards sends up proposals giving full explanations; I have got to go through his explanations and see that they are correct, and send them on to the Court of Wards; I have to send on even for an arrear of 6 pies.

4221. What limit would you have?—I would have a Rs. 50 limit; that would be quite enough; most of the cases I have are below Rs. 50.

4222. With regard to the question of transfers; you say that in Madura there have been seven Collectors in five years; is that to the advantage either of the district of Madura or of the Collector?—No, distinctly not.

4223. Do you make any suggestion as to how that might be avoided?—I think there should be more care taken at headquarters.

4224. In what direction?—By posting Collectors to a district who are likely to remain there, as far as possible.

4225. Do you know whether officers, having been posted to a district which they do not like, are frequently allowed to get a transfer?—I have not heard of that.

4226. You have not heard of it in conversation and so forth; it has not been suggested to you in any way?—No.

4227. You have no other suggestion to make as a remedy?—I do not think there is anything wrong in the method of promotion of Collectors or Divisional Officers. The pay of Divisional Officers is personal, and it does not matter to which division in a district he is appointed. I think there is

nothing wrong in that, but I think more care might be exercised to see that men who are posted to a district are likely to stop there, as far as possible.

4228. You say that the pay of tahsildars should be personal and not territorial?—Yes.

4229. I understood that in a great many cases the system had been altered in Madras and that the pay generally throughout the Civil Service in Madras was personal and not territorial?—I think Government refused to entertain the proposal when it was made by Mr. Meyer.

4230. You would like to see the tahsildars' pay arranged on the same principle as that of Gazetted Officers?—It would be a great saving of transfers in the district.

4231. Are tahsildars transferred as frequently as Gazetted Officers?—It is not so much that as that when a higher grade tahsildar comes in from leave or has to retire, he turns out the whole line of tahsildars down to the bottom again.

4232. Is it not quite as necessary that a tahsildar should know his district as it is that a Deputy Collector or a Divisional Officer should know his district?—He ought to be given three or four years in the *taluk*.

4233. What is the size of your Madura district?—8,700 square miles.

4234. Is it not going to be divided?—Yes.

4235. How long would it take an officer to get to know personally a district of the size of Madura?—I mean as Collector?—A year.

4236. He would be able in a year to get round the whole of his Collectorate and make himself fairly well acquainted with the people?—I think so; it has taken me a year at least.

4237. Not more?—I do not think so.

4238. He would get to know the principal gentry in the district?—He would get to know the gentry, but he would not know the villagers.

4239. How long would it take him to know the people generally as apart from the notables?—Double the time I should think.

4240. Therefore you would put two years as the limit of time within which a Collector could get to know his district?—I think so.

4241. In the case of a Sub-Collector how long would you say?—I should say that a Sub-Collector would get to know his division in a year—I mean one of the new divisions—certainly not the old ones.

4242. Is Government control over a district municipality necessary to protect the health of the municipality? So far as Madura is concerned, you instance a case of neglect of a cholera epidemic, a resolution abolishing the Health Officer, and a resolution abolishing medical inspection at the railway station. Are all those three subjects matters which require very careful attention?—Health I think is a subject requiring most careful attention.

4243. Was there any particular local dispute which caused the municipality to desire to get rid of their Health Officer and to abolish medical inspection?—No.

4244. It was a sort of general carelessness?—Yes; the native character I think accounted for it; it is fatalism.

4245. That prevents them cleaning the streets and so on?—It prevents them taking enough trouble when an epidemic breaks out, and certainly they do not clean the streets as well as they ought to.

4246. Would any relaxation of Government control over the municipalities perhaps lead to a little corruption and general mismanagement?—I think the control of Government is necessary for the reasons I have stated. I think municipalities are given enough freedom to run the municipality with the budget limit; there might be some further powers given to them in the way of occasional expenditure.

4247. Up to what extent?—I would not make any limit.

4248. A witness told us yesterday that he would like to give the District Boards freedom to spend a certain sum on unforeseen expenditure up to a limit which should be laid down in the budget, which should be provided for *en bloc* but not in detail. Would you like to see the same power given to municipalities?—I should have no objection.

4249. What should be the limit?—I do not think I should put a limit, because you would have to put it down in the budget, and Government would consider whether the sum was adequate or not for the particular municipality.

4250. It would depend upon the size of the municipality?—Yes.

4251. Within their budget are District Boards freer than municipalities?—Municipalities have to go up more frequently for sanction to occasional expenditure. A District Board has practically complete control within its budget.

4252. Have they got all the latitude to which they are reasonably entitled, looking to their composition?—I think so.

4253. Have you found that the village courts on the whole work well?—I think so on the whole.

4254. Ought the system to be extended?—I think so; I think they ought to be given a greater chance.

4255. For executive or for judicial functions?—For judicial functions.

4256. You think they are quite competent to consider all the sort of general village questions which in practice arise between the inhabitants of a village?—Yes, in regard to civil and criminal work—petty disputes—I think so.

4257. Both civil and criminal?—Yes.

4258. And you think they ought to be fostered in every way?—I think they ought to be.

4259. Would that require favourable supervision for the first few years or months of the existence of village courts?—Not so much supervision as encouragement.

4260. I said favourable supervision?—Yes, they probably would.

4261. They might otherwise go out of existence?—They would be inclined to; that has been my experience of civil courts in Madura.

4262. They want to be very carefully nursed?—They require to be nursed.

4263. Are you the officer who deals with agricultural loans?—Yes. The Collector allots the money, and the tahsildar distributes it.

4264. How do you draw the money; I understand it is a sum placed at your disposal by the Board of Revenue?—Yes. We send up a budget of our requirements, and they allot us money according as they can.

4265. Is the budget of loans put in after you have been round the district?—No, it is put in on the reports of the tahsildars.

4266. How long is it between the time when you first of all put in your budget and when you get the actual cash which you can hand over to the agriculturalist?—We first of all have got to get the sanction of the Board; from the time of my application for the loan I should think it would be about two months.

4267. Is it the fact that the season when you most require the relief may have passed by the time you actually get the money?—There is a possibility of that; it depends; loans are given all the year round.

4268. What is generally speaking the amount of money required in a Collectorate like Madura?—The loans there are generally either for sinking wells or for the purchase of cattle; the average loan is from Rs. 150 to Rs. 250.

4269. Do you find as a rule when you have recommended a loan that the provincial Government

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says "Well, we have not got the money" or "We do not think the project a good one"?—We are given a free hand in the matter of spending the money; we are given a budget lump sum.

4270. If that is so, would it not save time, and perhaps a great deal of correspondence, if upon the requirements of loans of one year the Collector was permitted to draw upon the local treasury for a similar amount, of course stating the purposes to which he devoted the loan, so that he might have the actual cash to hand to the agriculturalists quickly?—The whole allotment for the district is sanctioned; we send up the application in March, and the sanction comes in April; that lasts for a year. According to that allotment from the Board we distribute it among our *taluks*. The only people who would have to wait are the people whose applications are pending while the sanction of the Board is arriving; otherwise the money is ready to hand as soon as the necessary enquiries have been made and it can be given out by the tahsildar on the spot. There would not be any delays in the case of loans coming after sanction for distribution had been received.

4271. Any loan, therefore, that would be proposed to you between April and December would be promptly made?—It is not proposed to me at all.

4272. Proposed to the tahsildar and then referred to you?—No, it is not referred to me.

4273. Then what is the process?—The sanction is by the Divisional Officer.

4274. To be confirmed by you?—No, I have nothing to do with it.

4275. You always take the recommendation of your Divisional Officer?—All I do is to check the expenditure of the loans; in a few cases I have done so.

4276. Would it be of advantage to the raiyat if the Divisional Officer had this power, which I have suggested might be given to you, of at once producing the money and giving it to the raiyat?—He has the power.

4277. Except as to those requests which are put in between April and December?—He has no power until the new allotment is out. There may be a little delay in getting the Board's sanction for the new allotment.

4278. There is practically no delay in the first part of the year?—No, practically none, except for the necessary enquiries to be made.

4279. The forest officer and the District Superintendent of Police are subordinate to you for administration, but independent of you for technical purposes?—Yes.

4280. But the Public Works Engineer is independent of you for all purposes?—Yes.

4281. Might the same relations which now obtain between you and the forest officer and the District Superintendent of Police advantageously obtain between you and the Public Works Engineer?—I think it might with regard to irrigation.

4282. Not with regard to other things?—That is not so important; buildings and works generally are not so important.

4283. You think it would be advantageous and would save delay and perhaps correspondence if these relations were made similar to those which obtain between the Collector and the forest officer and the District Superintendent of Police?—It is not so much the saving of correspondence. I think the Collector ought to be the authority who decides matters of irrigation, especially as to the distribution of water.

4284. He would know much better the requirements of the locality?—Yes, I have a case at present in Madura where I have expressed to Government my dissatisfaction with the arrangement of the Executive Engineer.

4285. How is it that the Collector knows better than the engineer the requirements of the locality as regards water?—First of all from his own enquiries, and secondly from the knowledge of the revenue inspectors and tahsildars, whose constant duty it is to go over the area.

4286. The Public Works Engineer has no subordinates?—He has subordinates.

4287. Then would not his subordinates give him the information?—Well, they would give him information; of course it is a matter of opinion; I consider that in this particular case the information he receives is incorrect.

4288. But each has a similar opportunity of obtaining, through subordinates, the information which would lead him to a correct judgment?—I think so.

4289. However, you think it may be supposed that the judgment of the Collector in individual cases would be better than the judgment of the Public Works Engineer?—I think so; the Collector is the Head of the District, and I think his opinion ought to prevail until he is over-ruled by Government.

4290. Would an Advisory Council be of use to you as a Collector?—I think that the Local Boards and probably District Boards would be made more useful if the district were divided into areas and members chosen in the areas. I think it would be possible to let them advise in matters of village economy—not to advise exactly, but to make suggestions to the Collectors with regard to matters which do not come within the purview of those Boards—that is to say particularly with regard to the needs of village irrigation. I think that would be possible and advisable.

4291. Should extended powers be given to *taluk* Boards?—It is not so much a matter of giving them powers, but these people, representative of small areas in the district, would directly advise the Divisional Officer of the needs of irrigation in their areas, which he would not otherwise perhaps have the opportunity of knowing.

4292. If the sphere of influence, we will put it, of *taluk* Boards was extended, you think the special Advisory Councils would be unnecessary?—I do not think they would be necessary.

4293. Their place could be taken by the extension of influence which would be given to the *taluk* Boards?—I think so.

4294. And to the District Boards?—I do not consider that there would be any harm in the District Boards having the same power; it would be more useful in plague matters.

4295. Do you think that panchayats could be usefully revived?—In regard to what matters?

4296. It was suggested to us the other day that minor irrigation works, grazing land, roads, and so on, were matters that might be dealt with by a village panchayat?—Village roads, sanitation, and drinking water wells I think are all matters that could be dealt with by the village panchayat.

4297. And schools?—I do not see any real objection to that.

4298. Small questions of sanitation and irrigation and so on?—Certainly.

4299. Distribution of seeds?—I suppose you mean distribution of seeds for experiments; I think that might be done.

4300. You think that the panchayats might be usefully revived?—In regard to these matters, yes.

4301. Would it be very difficult to revive them?—I think not.

4302. Would the natural inclination of the people of the village be to make use of a Council of this sort?—I think so.

4303. Should they be actually limited to five, or should it be, as I am told it is in certain parts of the Punjab, extended to eight members?—I do not think the number matters; you would pick the best men in the village.

4304. There would be no difficulty in getting five or ten members?—There would be difficulty in some villages; sometimes you could only have three members.

4305. You probably would not be able to start them in all villages at once?—No.

4306. You have no famine duties?—I have had, but I have not any at present.

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4307. Of course they fall very heavily on the Collectors?—Yes.

4308. More heavily than on the Divisional Officers?—They fall very heavily on both, but theonus is on the Collector.

4309. During a time of famine do the provincial Government rather throw control to the winds and give you a pretty free hand?—They give the Collector a very free hand.

4310. All that he can reasonably desire?—I think so. In my experience in Bellary we had a very free hand.

4311. You have a large power of remission with regard to wet crops?—Yes, absolute power.

4312. You have practically no power of remission in the matter of dry crops?—No.

4313. Would it be desirable to give you the same power of remission with regard to dry crops as you now have with regard to wet crops?—I do not think so.

4314. Why not?—Because it is so exceptional.

4315. But because it is exceptional is that any reason why you should not have the power?—I do not think there should be any remission on dry crops unless the area affected is very large.

4316. Why should you not have power to remit where remission would advantageously affect a single village?—Because I think sufficient allowance is already made by the Government assessment.

4317. Might it not be that some exceptional calamity might fall on an isolated village and the people be in great distress with regard to dry crops?—I do not think so.

4318. That has never occurred?—I do not think so; I think when there is distress it is in a large area.

4319. You know no case of isolated distress?—No.

4320. Do you have many cases of dry crops in Madura?—Yes.

4321. Therefore you have experience in regard to the matter of dry crops?—I have had considerable experience.

4322. (*Sir Frederic Lely.*) With reference to the delegation of powers to subordinates of the Collector, you think it should be according to fixed rule: that all tahsildars should have certain powers, and all Sub-Divisional Officers should have certain powers?—I think so.

4323. Would it not be a valuable power in the hands of the Collector to be able to discriminate between his subordinates?—I do not think it is necessary.

4324. But do you not think that it would be desirable that a Collector should have power to say, "You are doing very good work; you are the best man in the Collectorate, and I will give you so much extra power"?—I do not think so.

4325. You do not think that that would have a good effect?—I do not think it would have a good effect; to begin with, I do not think any Collector ought to say that to a tahsildar.

4326. As a matter of fact, I suppose, you do consider some of your tahsildars more trustworthy than others?—I do.

4327. Why should you not show that by your official action; do you not think it would stimulate good work?—I am not prepared to say that.

4328. As a matter of fact, leaving tahsildars aside, there is a great difference between a young Assistant with one year's service, and another man who has had 10 years' service?—There is.

4329. Should you not treat the two differently?—I do not think the matters in which I have recommended extra powers necessitate that.

4330. I am not referring to the matter of extra powers, but to the general delegation of powers?—I do not think that any subordinate ought to be placed in such a position that he knows that he is not given powers because you do not trust him; I think in that case he would be inclined to do bad work.

4331. But presumably the man of one year's service would be the first to admit that he was not so fit as another man who had had 10 years' service?—That is so, but I think it would discourage a subordinate if he knew that he would not be given so much power as another.

4332. Would it not have the reverse effect—would it not encourage him so to act as to justify you in increasing his powers?—I think not.

4333. You do not think it would strengthen the Collector's personal hold on his men to give him the power to discriminate?—I do not think it is advisable.

4334. You think that ordinarily one appeal is sufficient?—Yes.

4335. Is that opinion given in full recognition of the fact that one of the greatest attractions in the Government Service to natives is its certainty?—You are talking now of appointments; I specially except appointments; I am talking of revenue and administrative matters.

4336. Then suppose a man is dismissed, you would not limit his right of appeal?—I do not think I would. Personally, I would be in favour, perhaps, of giving the Collector the final right of appeal over a man whom the Divisional Officer can dismiss, but I am not prepared to press that. I think that Government officers certainly require full opportunities of appeal.

4337. At present, the lowest officer can appeal up to Government?—I think so.

4338. And you would retain that appeal?—With regard to menials I certainly would not. For instance, with regard to peons and perhaps the lowest paid clerks, I do not think it is in the interests of good government that clerks who can be dismissed by a Divisional Officer should have the power of making many appeals.

4339. Even though abolishing the right of appeal would have the result of making the tenure of Government office more precarious?—In regard to the lowest paid clerks I do not think there is any necessity for so many appeals.

4340. How would it be to limit the right of appeal as is suggested to one officer above the officer who passes the order, except in cases of reductions and dismissals; suppose you fined the *karnam*, or your Sub-Divisional Officer fined the *karnam*?—There is no appeal against that.

4341. There is no appeal whatever the amount of the fine?—No, there is no appeal certainly from the Collector, and I do not think there is an appeal from the Divisional Officer; I am not sure.

4342. Then going higher in the scale, suppose you fined a revenue inspector, may he appeal to the Collector?—Yes.

4343. You would draw the line of appeal there in the case of an order of fine, but if you dismiss him or reduce him then you would give him the full power of appeal as it is now?—That would be in accordance with my suggestions.

4344. That is, you would retain the old power of appeal in the case of reduction and dismissal generally?—Generally, except as I have said.

4345. Is not the Collector very heavily worked?—Yes.

4346. A large part of his duties consists in the management of estates under the Court of Wards?—Mine do, in Madura particularly so.

4347. There are a large number of estates?—Four including one very large one. Three are comparatively small.

4348. That is work in which the Collector's personal interest would be of special value?—Yes.

4349. Have you a free hand in the management of these estates?—No, everything has got to be referred to the Board—practically everything.

4350. That must cumber your work very much?—It does.

4351. Have you a manager for each estate?—Yes.

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4352. Could you not raise his pay without reporting it?—No, I cannot write off 6 pies without reporting it.

4353. Have you a good deal of engineering work to be done on these estates—making tanks and buildings and so on?—Yes.

4354. How is that arranged for?—The Collector has power in regard to works under Rs. 1,000 I think.

4355. But how do you arrange for the carrying out of the work?—In one large estate that I have to do with we have an assistant engineer and four overseers under him. In minor estates we are limited by our means, and we have an overseer generally.

4356. Is the assistant engineer in the regular list?—No.

4357. He has no hopes of promotion?—No.

4358. What is his pay?—Rs. 150.

4359. I suppose he is not a very efficient man?—No, he is generally a retired Government servant.

4360. He is generally more or less effete?—Effete and not over trustworthy.

4361. To begin with does he make the estimate?—Yes.

4362. And you have to sign it?—Big estimates go to the Executive Engineer for remarks.

4363. But all smaller ones you sign on your own authority?—Yes.

4364. Do you know anything about them?—I have inspected a lot of his works.

4364A. You sign most of them on your own personal knowledge?—I will not say most of them—a certain percentage.

4365. And as to those that you cannot sign on your personal knowledge?—They go through the manager, and I have got to take his, and the manager's, word.

4366. As to the engineer who makes the estimate, can you trust him to measure up?—I have to trust him; I have inspected some of his measurements and found them to be correct.

4367. You have got four estates you say; could you not club them together and pay for an efficient engineer?—It could not be done, because they are at all ends of the district.

4368. But they are all under you; therefore why should they not all be under one efficient engineer?—You mean to supervise them?

4369. To be responsible for the public works. If you made a proposal like that would there be any chance of the Board of Revenue entertaining it?—I do not think so, because they would say that there would not be enough work in the district.

4370. I do not wish you to criticise your superior's experience beyond limits, but the Board of Revenue, I take it, takes a very conservative view of things as a rule—they look with suspicion on any change?—They would not give me power the other day to write off irrecoverable arrears up to Rs. 50.

4371. Now take the question of encroachments; they are settled, are they not, at the *jamabandi* every year?—Yes.

4372. By the Sub-Divisional Officer?—Yes.

4373. By encroachments you mean certain cases where the cultivator has overstepped the limits of his field?—Yes, on to communal land.

4374. It involves often only a few feet of land?—Often.

4375. And these encroachments occur again and again, year after year?—Yes.

4376. It would be true to say that the cultivator often does not even know that he has been fined for the encroachment; the Sub-Divisional Officer fines him at the *jamabandi* and he does not even know that he is fined?—I am not prepared to say that; he knows that he has to pay something extra above his ordinary assessment.

4377. But if he knew that he was fined every year he would surely give up the encroachment?—No, that is what he does not do.

4378. Even if he knows that he is to be fined he prefers to go on paying the fine?—Yes.

4379. As a matter of fact some men go on paying fines year after year?—That used to be the case, but under the new law we have the power to eject them, and we are now using that power.

4380. Is the result of the new law that you are gradually clearing your files of these old encroachments?—Yes.

4381. Then, you have the direct charge of a large number of small tanks?—Yes. Minor irrigation works.

4382. Is that a good plan?—I cannot suggest any better.

4383. Whom have you to work through?—The minor irrigation supervisor.

4384. Is he on the Government list—the Public Works Department list?—I am not sure; he is not necessarily so I think.

4385. Is he a reliable man?—I am not prepared to say that.

4386. What pay does he get?—I think he gets about Rs. 80.

4387. You have to trust him to do the work and to make the payments; I suppose you have to trust him all through?—The Sub-Divisional Officers are supposed personally to look after their own divisions and inspect his work and check his measurements as far as possible.

4388. The Sub-Divisional Officer has got no expert knowledge either?—Oh yes. When I was Sub-Divisional Officer I inspected and checked most of my minor irrigation works.

4389. Then you trust chiefly to the Sub-Divisional Officer?—You ought to do so, if the Sub-Divisional Officer does his work.

4390. You have a good many civil suits in your district, I mean suits in the Civil Courts against Government?—Yes.

4391. Who is responsible for making the Government defence in cases of that sort?—The Collector in certain minor matters, particularly in regard to land acquisition; and the Board of Revenue in important matters.

4392. Does the Board of Revenue really mean the Collector?—Not necessarily.

4393. The Collector has the preparation of the case?—The Collector has the preparation of the case, but the Board often requires further information and amends the plaint.

4394. It all has to be done through you?—It all has to be done through the Collector.

4395. Can you give an idea of how many suits you have on hand on the average?—A good many.

4396. That must be a great burden on you?—Yes.

4397. Have you a professional assistant?—Yes, the Government Pleader.

4398. Is he of any use?—He is of very much use.

4399. What is his pay?—He has a retaining fee of Rs. 50 a month, but he gets fees in each case in which he is employed.

4400. For the preparation of the case he does not get paid?—No; he is paid fees for being engaged in a case; the Rs. 50 a month retainer is supposed to cover the preparation of the case.

4401. Suppose a man gives you notice that he intends to bring a suit against Government, you take up the case?—Yes, but I do not consult the Pleader until everything is filed.

4402. It is a very heavy burden on you to have to enquire into the case?—It is.

4403. Afterwards you send it to the Government Pleader?—When the suit has been filed I send the records to the Government Pleader and ask him to prepare the defence.

4404. You have no other assistance than that of the Government Pleader?—No other legal assistance.

4405. All the work is done in your office?—Yes, the report in the case comes from the Divisional Officer and the tahsildar, and I then send the records of the case to the Government Pleader, and ask him to consult the tahsildar if necessary upon the preparation of the case.

4406. You have no such person in this Presidency as a Legal Remembrancer?—No, we have the Government Pleader only.

4407. Is it not a great advantage that the Collector and his Assistants, the District staff, should be as mobile as possible?—Certainly.

4408. Would it not be an advantage if you had a house in every central place so that if any of you wanted to go to that place you might just pack up and go there and find a house furnished ready for you?—We have bungalows pretty well all over the district.

4409. How are they kept up?—They are kept up some by the Local Fund Board, some by the Public Works Department, and some by the Forest Department.

4410. If they are for the convenience of Government officers the cost would be fairly payable by the Provincial Government, would it not?—I have not considered that.

4411. Now as to grading tahsildars. You would not attach the pay of the tahsildar to the *taluk*?—No, certainly not.

4412. Do not *taluks* differ very much in difficulty and in the amount of work which they involve?—Some *taluks* are heavier than others.

4413. And is the tendency to send the most capable men to the most difficult *taluks*?—That would be so.

4414. Then would not the result of grading the tahsildars, with the pay attached to the *taluk*, be to impose a sort of fine on the cleverest men so long as they were juniors?—Yes, but you generally promote your tahsildars by seniority.

4415. Suppose your cleverest man happened to be your junior man?—You would not put him over the older men.

4416. But you would send him to the most difficult *taluk*?—Not necessarily, but that would be the tendency.

4417. So that the result would often be that the cleverest man who happened to be junior, and therefore the lowest paid, would have imposed upon him the most difficult *taluk*?—It might happen, but not necessarily.

4418. But would that not be the tendency?—Perhaps.

4419. In conjunction with the grading system, would it also be advisable to attach to some of your most difficult *taluks* a special local allowance, so that a junior man who is sent to a difficult *taluk*, merely because he is a clever man, should have some consolation, say, in an extra Rs. 50 local allowance?—That might possibly be done.

4420. Would that be on the whole a just arrangement?—Suppose your clever man happened to be paid Rs. 250, you would be giving him too much.

4421. Would there be any objection to that?—I do not think it is necessary.

4422. You do not think that a clever junior man would have reason to complain if he was sent to a difficult *taluk*?—I do not think so; I think he would be glad of the opportunity of improving himself.

4423. When you are asked whether municipal budgets should be treated in such and such a manner, we have to recognise that the municipalities differ greatly?—Tremendously.

4424. The municipality of Madura, for instance, requires very different treatment from a small *mufassal* place?—No doubt.

4425. In the case of a municipality like Madura, why should Government interfere in its budget at all?—I do not think the municipality is to be sufficiently trusted to prepare its budget.

4426. What sort of mistakes would they be likely to make?—Over-establishment would be one.

4427. Is there not enough popular feeling to prevent that?—No; there are very apt to be factions.

4428. But you, as Collector in the place, would detect that, if it was tried, at once?—I should not have any power.

4429. But suppose you draw the attention of the Council to it, is there not enough popular feeling to listen to your advice?—Not unless I had the power to enforce it.

4430. Then you think they should be interfered with?—I think the budget should go to Government for sanction.

4431. And the Government should have the power to alter the details?—Yes.

4432. Is local self-government likely to grow under a system like that?—I think that within the budget they ought to be given a free hand.

4433. You would give the Government power to vary the budget?—I am afraid it is necessary at present.

4434. As to village schools, the suggestion has been made that if the schools were entrusted entirely to the villagers, the lower castes and the *Pariahs* would suffer; do you think there is that danger?—I think the villagers would be quite prepared to listen to advice. I do not think village schools should be left absolutely to the villagers; they might possibly suffer; but if the villagers knew that there was a general eye over them without much interference, the lower castes would not suffer. If the villagers were told, say, by the Collector or the Divisional Officer or somebody of that sort, that they must not neglect the *Pariahs*, they would not do so.

4435. Would it be sufficient to leave a village absolutely to itself, subject to, let us say, a biennial supervision?—I think it ought to be more frequent than that.

4436. You think it ought to be constant?—Not constant, but I think the villagers ought to know that some interest is being taken in their schools.

4437. But not an authoritative interest?—No, I do not think that is necessary.

4438. Is the District Board in any real sense representative in your district?—I should think fairly so; it represents the different classes.

4439. Does it consist of members of the agricultural classes?—There are some of them on it—not representatives of the agricultural classes, the actual cultivating *raiyats*; I mean the landlords.

4440. Are they all landlords?—Some are landlords, some are *vakils*, and some are merchants.

4441. The *vakils* would not come from the villages, surely?—No, from the headquarter towns.

4442. Do *vakils* have seats on the *taluk* Board?—Yes.

4443. Then they must be outsiders?—Well, you may call them so; they are also landlords some of them—most of them.

4444. Would it be good to have a rule confining the *taluk* Board to genuine residents?—I do not mean that they are outsiders with regard to the *taluk*; they are residents in the *taluk*, and generally they own land in the *taluk*, but they are *vakils*.

4445. (Mr. Dutt.) A suggestion was made to us yesterday that the tahsildars might be made Gazetted Officers, so as to increase their rank and position and to secure better service. Would you be inclined to agree in that opinion, the power of appointment remaining with the Government?—I do not think that is necessary.

4446. Who has the power of appointment of tahsildars now?—The Board of Revenue. I send up a list every year on the 15th March of the men

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that I propose to put on the tahsildars' list and on the deputy-tahsildars' list; the Board sanctions that in whole or in part. According to that list I can do whatever I wish with those men. I can promote them according to their seniority; I have full discretion in the matter of selection and promotion.

4447. And you can appoint new men out of that list?—Yes, without reference.

4448. If they were made Gazetted Officers their appointment would rest with the Government?—Yes.

4449. Would that not add to their prestige and their efficiency?—It would not add to their efficiency.

4450. You have referred to some acts of neglect on the part of the Madura District Board in the matter of not taking the necessary precautions as to plague, and in one case in which they wanted to get rid of a Health Officer. In those cases did the Government interfere?—Yes, in the two cases of the Health Officers and the Health Inspectors Government vetoed the action of the District Board. In other cases I had to send and make special arrangements myself, through my Divisional Officer, to improve the sanitation.

4451. In the third case the Government did not interfere?—I think both proposals came up in the budget, and Government ordered the men to be retained.

4452. When was that?—Somewhere about March this year; I may say that that particular municipality on the whole works very well.

4453. The municipality has a paid Chairman?—Yes.

4454. How long has he been in charge of that municipality?—This is the beginning of his second term; he has been so for the past three years.

4455. Previously was it under another paid Chairman?—Yes.

4456. Under the Municipal Act is not the approval of the Government necessary to the appointment of a Secretary?—There is no Secretary to this municipality; this is the only case of a paid Chairman in the *mufassal*; in other cases municipalities have a Secretary, and the sanction of the Government is necessary to his appointment.

4457. How many other municipalities have you got in the Madura district?—Four.

4458. In all these four you have got Secretaries? I think so.

4459. The law is that a Secretary is appointed and the appointment is subject to the approval and sanction of the Government?—Yes.

4460. Is it your experience that, as a matter of fact, much or nearly all of the municipal work is practically done by the Chairman and the Secretary?—I think that is so.

4461. The budget is prepared by the Chairman and the Secretary?—By the Secretary you might say.

4462. And a large number of duties have under the law been made over to the Secretary?—I think so.

4463. Under that system do the Municipal Councillors get much encouragement to take interest in their own concerns? Suppose the municipality was cut up into committees for different departments, one working on the preparation of the budget, another looking after schools, another looking after hospitals and so on, the municipal committees being thus made to do their own work?—I see no harm in that.

4464. Would that not induce municipal councillors to take a little more interest in their work?—Certainly.

4465. On the whole would that be an improvement?—Probably it would.

4466. You say the District Engineer ought to be subordinate to the Collector so far as irrigation works are concerned?—As concerns the distribution of irrigation chiefly.

4467. You say you have your own subordinates, tahsildars and others, who keep you informed, and the District Engineer has also his subordinates to keep him informed. Do you not think that the Collector is really far more in touch with the people than the District Engineer can be?—I think so.

4468. That he has far more sources of information than the District Engineer?—I think so.

4469. Would you not suggest on that ground that the District Engineer should be subordinate to the Collector?—That is certainly true; I think the Collectors are naturally more in touch with the people, because they deal with the whole economy of the people.

4470. And do not the people as a matter of fact, when they have anything to say about their crops or their irrigation, more naturally come to the Collector?—They do. This year for instance, with regard to the Madura matters I mentioned, the first person they came to complain to was the Divisional Officer; then they came to me.

4471. Would it be a popular measure if the District Engineer, so far as the distribution of irrigation water is concerned, was placed under the orders of the Collector?—It would certainly be popular.

4472. Do the subordinates of the District Engineer have more technical knowledge than knowledge of the actual requirements of the people?—They have of course knowledge of the actual requirements in the matter of water, but they are technical men. They have knowledge certainly of the needs in regard to water, but the difficulty is that they do not always apply it properly.

4473. (Chairman.) From your point of view, the subordinate officers of the District Engineer have not the same local knowledge of the general social economy of the people as the tahsildar or the Deputy Collector?—Certainly not.

4474. (Mr. Dutt.) With regard to the creation of an Advisory Board: you thought that we had got the District Board, and that that could be utilised?—I think so.

4475. And that the *taluk* Boards could also be utilised as Advisory Boards?—I have not given the matter much thought, but I think that is where the opening might come.

4476. If you vested new functions in these existing bodies would it not be necessary to re-cast the Act and mention that these bodies may be convened or called together for new duties?—You might make a separate Act.

4477. But I understand you to say that you have not quite thought out the matter, and you do not give any decided opinion on that subject?—I have not thought of it specially; there certainly is an opening in that direction with respect to District Boards; the men might be more carefully chosen and elected from certain areas in the district as representing those areas; you might perhaps have to alter the Act with regard to that.

4478. Is it not the fact that they are selected from different areas?—Not always; some areas are not sufficiently represented.

4479. Where there are already village unions under the Local Self-Government Act would you entrust the duties which you have mentioned as suitable for panchayats to the existing village unions?—Yes.

4480. You would not create special panchayats in such cases?—I do not think it would be necessary.

4481. Where you would entrust duties to panchayats and village unions, would you include some sort of supervision of the communal lands, pasture lands and grazing fields?—I certainly would not do that; I have had peculiar experience in that respect. I was in charge of Vizianagram where there had been chaos for 40 years, and where the villagers had been left to themselves. The Government took over the management from the Rajah of Vizianagram after it had been under native management for 40 years. The villagers had been left much to themselves, and the

management of village affairs had been left to the village panchayat. When I was introducing the survey settlement, I found that the principal villagers—the panchayat—had appropriated the best land and taken most of the water, and shifted the burden of assessment on their poorer brothers.

4482. My question referred only to pasture land; whether some sort of supervision could not be entrusted to the village panchayat with regard to pasture land?—I do not see the advantage of it; they are not interfered with now with regard to village pasture lands by officers of Government; they are left to themselves.

4483. Who is in charge of those village grazing lands—is it the Forest Department?—That is what you call reserved lands.

4484. A great deal of pasture land is now included in reserved lands?—Yes, that would be under the Forest Department.

4485. In very serious questions of law cannot you refer to some legal officer of the Government at Madras?—The Board of Revenue does that. When my report goes in they consult the Government Pleader at Madras.

4486. The Government Pleader at Madura does directly correspond with the Government Pleader at Madras and get his opinion direct?—No.

4487. He has to get it through the Board of Revenue; that, I suppose, answers all practical purposes?—Yes; I hand it on to my Government Pleader.

4488. So that the present system works smoothly?—Yes.

4489. (*Mr. Hichens.*) What is the principle on which village unions are appointed; is it based on area or population?—It is chiefly population.

4490. Are they appointed on the recommendation of the Collector?—I think they are appointed by the Divisional Officer; I do not think their appointment goes to the Collector.

4491. Are there a large number of unions in your district?—Yes.

4492. How many?—I could not tell you, but a great number.

4493. A large proportion of your district would be covered by village unions?—I would not say that—not a large proportion of the villages. I think there must be about a thousand villages, and I do not suppose there are more than 30 or 40 unions.

4494. And the reason for that is?—Because the population is not sufficient.

4495. Do areas often petition you to have a union?—No, they do not like it; nobody ever wants a union.

4496. Because it means local taxation?—Yes; I have never heard of a single case of a village applying to be made a union; it has got to be forced upon them as a rule.

4497. You cannot suggest any way of making these unions more popular?—No, the taxation is the unpopular part of it.

4498. It has been suggested to us pretty generally that panchayats should be established. Is there much difference in essence between a panchayat and a village union?—They would have the care of the same things.

4499. But the inference from what you said is that they would be equally unpopular?—If they had to levy fees on the villagers they would be.

4500. Would you suggest that you could appoint a panchayat without giving them that amount of financial responsibility?—I have proposed that they should be given power in criminal and civil work; they would have the Village Improvement Fund; if taxation was not permitted that Fund might be added to by the Government or by the District Board. It would be necessary to impose some taxation, and they would have to have the power of imposing taxation.

4501. Therefore you think the panchayat would be equally unpopular?—If it had to impose taxation it would be.

4502. And you think it would have to impose taxation?—I am not prepared to say that; they might get small grants from the District Board to keep them going. If you wanted to do anything big with a large village I think you would have to have taxation.

4503. Is it obligatory on the union to impose a house tax?—Yes.

4504. And you would not make it obligatory on the panchayat?—So much depends on the size of the village; if it is a big village I think they would have to do it in order to do any good at all.

4505. Now with regard to the *taluk* Boards, is it not the case that their budget is sent up to the District Board, who incorporate it in theirs, and the District Board may modify it in certain respects?—Yes.

4506. In what respects?—The District Board cuts down their allotments when it cannot supply them; the *taluk* Boards give us a statement of their requirements and we modify that in consideration of the needs of the whole district, according to what we can afford.

4507. Has not a District Board a more or less fixed revenue?—Yes.

4508. It has a definite proportion of the land cess?—Yes.

4509. What about the Government contribution; has it a definite proportion of that?—Our revenue is not from Government contribution; it is from land cess.

4510. The Government do not give you a contribution?—They do as a matter of fact to Madura, but that is a special contribution.

4511. The suggestion was made to us yesterday that it would be desirable to abolish the District Board and give the powers that are now exercised by the District Board to *taluk* Boards. What do you say to that suggestion?—I do not think the Presidents of the *taluk* Boards would be able to exercise the same supervision over their subordinates as is at present exercised by the District Board Engineer and the President and Vice-President of the District Boards. I think the existence of the District Board is advisable in order to maintain the efficiency of the establishment in the whole district at the same level.

4512. I understand you to imply that you thought that Collectors should be appointed by seniority?—Yes.

4513. You do not think it is desirable that they should be appointed by merit?—I think not; I think every man ought to get his chance.

4514. He would have his chance probably in an acting capacity for some little time. Government would very soon find out whether he was capable or not?—Yes.

4515. Could not the Government very easily find out before he was appointed; by that time he will have been some 13 years in the service; will not practically all the responsible officers in the Government by that time have formed their own opinion about him?—They will have a general idea of his efficiency but I do not think you can say until you have tried; you cannot say that he would be efficient until you have tried him.

4516. Suppose it has happened that the responsible officers have found out after the Collector has been appointed that he is no good; that has occurred?—I suppose it has.

4517. What do they do?—They cannot do anything.

4518. What do you suggest?—I think the only thing is to retire him—to give the Government more power of compulsory retirement.

4519. You are not prepared to anticipate that change by allowing the appointment to be made by merit?—No, I am not.

4519A. (*Mr. Meyer.*) You have spoken of the considerable number of transfers that have taken place in the Madura district and elsewhere, and you said that you did not see your way to remedy that except by more careful selection of officers?

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—More careful selection of men who are not likely to have to be shifted, and so on.

4520. That is to say you would not take a man who is likely to want to go on leave presently?—No, if it was possible to avoid it, and I think more could be done in that direction.

4521. Are not many transfers caused by a rather rigid adherence to seniority in making acting appointments?—I think that is so.

4522. Suppose a Collector went on leave, would it not be possible to put in the senior Sub-Divisional Officer in the district, assuming him to be regarded as fit?—Yes, that might be done if he is a fairly senior man—if there is not so much difference between him and the man that ought to go in.

4523. Suppose the Sub-Collector was a man of six years' service—you say that ordinarily a man does not become a Collector for 13 years; but suppose there is a short vacancy, say three months, would you then put in the Sub-Collector of six years' service?—Yes.

4524. And if the Collector went for six months' leave?—That would be a matter for consideration; I do not think I would do it then.

4525. You would rather bring a man of 12 or 13 years' service from some other district?—I think it would be necessary.

4526. That largely adds to the number of transfers?—Yes.

4527. Suppose you had the other system of making acting appointments locally; as far as the interests of the Service were concerned, would not things balance themselves in the long run; you might lose promotion at one time, but you would gain it at another?—I suppose in balance it would come to the same.

4528. Then what is the objection to the proposal?—I am not sure that a man of six years' service would be able to run a district for six months.

4529. It varies with the individual, but speaking generally at what time do you say an average Civilian would be capable of running a district for six months?—I should think after about 10 years' service.

4530. Then when you have got to the 10 years' limit would you allow the acting promotion to be made locally?—I would.

4531. Has most of your service been in Tamil districts or Telugu?—Telugu.

4532. How long had you been in a Telugu district when you were transferred to a Tamil district?—From 1895 to last year.

4533. Did you find that your knowledge of Tamil was rather rusty?—It was slightly rusty.

4534. As a general question, do you find from your experience that officers are frequently transferred from Telugu districts to Tamil districts?—I think so.

4535. Would it be possible to keep officers more within the same language area?—I think it would.

4536. How long have you been in the country?—19 years.

4537. What then is your experience as to the power of the ordinary Civilian—the Divisional Officer and the Collector—to converse with the raiyats in their own vernacular?—I do not think it is adequate.

4538. In your experience, which has now lasted a considerable time, have you noticed a falling-off or otherwise? Should you say that the Divisional Officer of to-day is able to speak the vernacular more freely or less freely than you found the Divisional Officer did when you came out?—I should say he is much about the same; I should certainly not say they are worse; if anything, they are better, I think.

4539. But there is a deficiency?—Yes, owing to overwork.

4540. Is it at all due to the fact that English is more largely used?—English is more largely used; when I was in Vizianagram I did not know

whether a man spoke in English or Telugu; I spoke to him in Telugu.

4541. You think the fault lies not with the officer but with the system of work?—Yes, magisterial work especially.

4542. Could it be remedied by giving an officer nothing to do but learn the language at the beginning of his career?—I think he learns the language sufficiently well now; the only thing is that he has not the opportunity of keeping it up.

4543. Does he not tour a great deal?—Yes.

4544. Does he not talk to the people then?—He has not the time when he is touring.

4545. Do you mean to say that when you go through a village you do not talk with the people?—You talk with the people as far as you can.

4546. If you have once an accurate knowledge of the language cannot you keep it up?—It has been my experience that you can.

4547. You were speaking of the tahsildar and his heavy account work; is it not the fact that there is a *taluk* head accountant who is in special charge of the accounts, and the tahsildar's work is only supervisory?—Yes.

4548. Then does not that largely meet the point?—It does help him considerably; still, he has a great amount of supervision and he has got to personally supervise particularly the accounts of revenue collectors, the revenue accounts, in order to see that the collections are got in; every one of these he must supervise himself so that he may not be held responsible for insufficient collections.

4549. To put it briefly you think the help given him is not sufficient?—I think not. I think he is not prepared to trust the head accountant; he is not of sufficiently high standing.

4550. You would replace the *taluk* head accountant by an officer of higher standing?—By an assistant tahsildar.

4551. Do you think the village accounts are too numerous?—I am not prepared to say that.

4552. How many of them are there?—Twenty-six I think.

4553. You think they are necessary?—I think they are necessary.

4554. Assuming that an account itself is necessary, is it too complicated as a matter of fact—are there unnecessary columns within the account or anything of that sort?—My experience of essential village accounts is that they are not too complicated.

4555. Some questions were asked about the personal grading of tahsildars; would not one advantage of that be that a tahsildar, who had rendered good service to the State and was getting a little past his prime, could, as a reward for his services, be given a light *taluk* without loss of pay?—Certainly.

4556. Otherwise, under the present system, he would be in charge of the heaviest *taluk*?—That is so.

4557. And either you would have to reduce him or put up with inefficient work in a heavy *taluk*?—Yes.

4558. On the question of local allowances; suppose the local allowance were attached to the *taluk*, would that not be regarded practically as an advance in salary?—Yes.

4559. And there would be a tendency to send the senior men to the *taluk* in which there was local allowance?—Yes.

4560. Are you in favour of giving Collectors power to suspend the collection of revenue pending the orders of higher authority as to remission in the case of dry crop land for instance?—I think there would be no harm in that.

4561. If the Collector considers that a crop has failed he remits the assessment on that crop?—Yes.

4562. But when there is an arrear in the accounts which you consider irrecoverable, because the raiyat has left the village or is too poor to pay, that matter has to go to Government?—Yes.

4563. Even the Board of Revenue cannot remit?—No.

4564. Do you think that is necessary?—I do not think it is necessary to go to Government.

4565. You would give powers to the Board of Revenue?—Yes.

4566. Would you give any power to the Collector in the case of small sums?—You might give him power up to a certain limit.

4567. Does it not sometimes happen that a sum appearing in the Government accounts as due might have been really collected?—Yes.

4568. Has the Collector power to remedy that?—No.

4569. Surely he might have that power?—He might.

4570. Then with regard to the Court of Wards, the estates that fall under a Collector's charge may be of quite different characters; one may be a big and important estate and another quite a small one?—Yes.

4571. In regard to the small estates would you give the Collector full powers of management?—He certainly might be given very much fuller powers than at present; I think he might almost be given full powers.

4572. And with regard to the larger estates?—I think the budget ought to go to the Board, but within that he ought to be given power to manage.

4573. The budget of every estate ought to go to the Board of Revenue, but when the budget is allotted he ought to be given a free hand?—Certainly.

4574. Whether the estate is a large one or a small one?—I think so; I do not see any difference.

4575. Except that one is on a bigger scale?—Quite so.

4576. You speak in your schedule of giving the Collector power to make appointments of temporary clerks and so forth. Would you see any objection, within the budget allotment of each district, to giving the Collector power to entertain clerks permanently?—I would rather get sanction for anything permanent.

4577. The Chairman mentioned the case of local loans to agriculturalists, and you explained how you framed your budget estimate. Suppose the season suddenly altered; suppose drought came on the district, might not your budget estimate prove inadequate?—Yes.

4578. You would then go up to the Board of Revenue for an extra allotment?—Yes.

4579. Have you had experience of that?—Not exactly of that, but I have had experience this year of requiring extra money for loans, which will involve the necessity of asking the Board for extra money this year; I have not had it for this year.

4580. My point is that if there was an emergency, if money was available, you could get extra money?—I could.

4581. Probably by transfer from another district where circumstances were better?—Yes.

4582. As regards the District Boards, does not the Government exercise a very considerable control?—Yes.

4583. Not merely has your budget to go up, but you have to go up over the alterations of allotments?—Yes, and you cannot take any money out of balances. As to allotments within the district grant, I do not know whether it is necessary to go up.

4584. If for instance you find that you have put down for roads more than you can spend in the year, and you would like to add to the education

expenditure, can you transfer from roads to education without sanction?—I am not sure; I do not think so.

4585. So long as your whole budget is not exceeded would you be in favour of your being empowered to make such a transfer?—Certainly.

4586. Do you consider that the control of outside departments is unnecessarily strict in regard to Local Boards—for instance by the Director of Public Instruction in the matter of education?—I am inclined to think that Local Boards should be left to themselves in the matter of elementary and primary education. I do not see why the Education Department need interfere in that matter.

4587. Would you have the District Board's budget go up to Government?—I do not think that is necessary. As I have said already, the whole budget must go up.

4588. But suppose in scrutinising the budget the Government were struck by an extremely small grant for education, might they not intervene in such a case?—The Government might intervene, but that would not necessarily involve the interference of the Director of Public Instruction. I think your point was as to whether he should interfere.

4589. The Director of Public Instruction and his subordinates should not interfere with your management of particular schools—the abolition of one school and the construction of another and so forth?—I do not think so.

4590. Then with regard to your lump provision for education in the budget, should the Director of Public Instruction have the right of criticism?—I think Government is quite in a position to pronounce upon that; I do not see why the Director should be asked.

4591. But is not the Director the legitimate adviser of Government in educational matters?—Well, he might have that power of criticism—there is no great objection to it—I mean criticism in the lump, but not in regard to details.

4592. It has been suggested that Government should take over the whole of education within the Local Board areas; do you agree with that?—I do not think so. I think the Local Boards might be allowed a much freer hand in the matter of education.

4593. You think that primary education would be better promoted under a Local Board system than under a direct departmental system?—I think so.

4594. You say that primary education is more expediently left in the hands of the Local Boards; does that apply to secondary education also?—It might; in Madura we have lower secondary schools. I think District Boards could look after lower secondary education quite as well.

4595. That is not education of a very advanced description?—No.

4596. Would you say the same as to high schools?—I would not say as to that; I think they might be separate Government schools.

4597. The lower secondary education like primary education might be safely left to the Local Boards?—Yes.

4598. Who appoints the members of the *taluk* Board?—The *taluk* Board President, with the approval of the District Board President.

4599. To whom would you give the final power?—The District Board President.

4600. Half the members of the District Board are elected and the other half nominated?—I think in my District Board two-thirds are elected.

4601. As to the nominated ones, some are *ex-officio* members?—Yes.

4602. The others are appointed by the Government?—Yes, on my recommendation.

4603. Would it not save time if you were to nominate them and gazette them straight away?—I do not think there is any reason why I should not; Government always approves.

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4604. You mentioned a contribution from the Government to the District Board. Does the District Board take all that money itself or does it distribute it to the *taluk* Boards?—It distributes it to the *taluk* Boards at its discretion.

4605. To what is the money applied generally?—Rs. 32,000 of that goes to what is called *Periyar* cross-roads; that is special Government works in the district; the rest is applied to repairs of roads throughout the district.

4606. I do not quite understand about the Rs. 32,000.—In the *Periyar* area, which has been newly started, new roads are necessary, and the Government has put the cost of that on the District Board, and they have ordered that out of the Rs. 80,000, that we get, Rs. 32,000 are to be spent on these cross-roads every year.

4607. It is an area in which roads have been newly made, owing to the irrigation policy of the Government, and you are constructing the roads there?—Yes.

4608. You also get the benefit of the land cess on that area?—Of course.

4609. As regards the control of municipalities, ought such powers of outside control to be now exercised by Government or might they be delegated to the Collector? Could the Collector be allowed to pass the municipal budget for instance?—I think not; I would not let him pass the municipal budget.

4610. Are not some of your municipalities quite small?—Yes; even in those cases I would not let the Collector pass the budget.

4611. In the case of the smallest municipality you would have the budget go up to Government?—Yes, because Government has an opportunity I think of seeing that the administration of the municipality is more or less homogeneous, which the Collector would not have.

4612. Is it necessary that the administration of the municipalities should be homogeneous?—I mean, with regard to superfluity of establishment, a Collector might be very apt to make mistakes.

4613. Who is the more likely to know whether the establishment is too much—the Collector on the spot or the Government in Madras?—The Government in Madras I think.

4614. By comparison—comparing it with the statistics of other municipalities?—Yes.

4615. There was a suggestion as to whether the smaller municipalities might not be placed under the District Board?—I do not see any reason why they should at all.

4616. You do not approve of it?—I do not approve of it.

4617. As regards the Advisory Board, that would be purely advisory?—Purely.

4618. The Collector would not be bound to accept its recommendations?—No.

4619. You suggest that the District Board might act as an Advisory Council also?—It might.

4620. There was a question as to fresh legislation; would any new legislation be necessary?—The amendment of the present Act would be necessary in order to secure proper representation of each area in the district.

4621. That is because you are not satisfied with the District Board *quâ* District Board?—Yes.

4622. You might amend the Local Fund Act for that reason, but, apart from that, is it necessary to make any legislation in order to give any additional advisory functions, which are not administrative at all, to the District Board; might it not be done purely by executive order, by telling the Collector that on certain matters he should consult the District Board?—I suppose it might.

4623. As regards the question put to you about village unions, you said that they were unpopular because they were expected to raise taxation?—Yes.

4624. The suggestion other witnesses have made to us in regard to the panchayats was not in the direction of fresh taxation, but rather that they should have the distribution of money from Govern-

ment. If it was that, and not fresh taxation, would the panchayat be unpopular?—No.

4625. Would you be in favour in case of a revenue remission of giving the remission to the village in lump and letting the panchayat distribute it amongst the individual raiyats?—Certainly not.

4626. Your reason?—My experience in Vizianagram.

4627. Do you think you can always rely upon your subordinate agents departmentally?—I think you can rely upon them much more than on the head of the village.

4628. But the person who recommends remissions now in the first instance is the head of the village?—Are you talking of general remissions?

4629. I am speaking of a case of general flood or general drought which has caused considerable loss over a large area?—I had a case of that kind in Kistna in 1896. I had the lower part of the *taluk* swept out by a flood; I inspected three-fourths of the land myself; I consider that it is the duty of the Divisional Officer to do that.

4630. Had you time to make a field to field inspection?—Yes; three-fourths of the fields were inspected by myself. I gave a lakh of rupees remission.

4631. But if you had not had time to make a field to field inspection but had had time to make only a village inspection, what would have happened?—I cannot contemplate that; I think it is absolutely necessary for the Divisional Officer to make a field to field inspection of a fair percentage.

4632. There are a large number of *Shanars* in your district?—Yes.

4633. There has been very acute animosity, has there not, between them and the higher castes?—Yes; the *Sudras* caste; very bitter feeling is existing now.

4634. If you had a system of village panchayats managing the schools and so forth, would the *Shanars* be fairly treated do you think?—I think the only way to manage that would be to have a separate school for the *Shanars*, or a separate panchayat, if necessary. That would be a matter for consideration.

4635. You could not safely trust the *Shanars* to the sympathies of the upper caste panchayats?—No, I am not sure that you could—or *vice versa*.

4636. You would have to make some special arrangement?—In that tract you would.

4637. (*Sir Steyning Edgerley*.) You said that you thought a Collector took two years to learn his district: what do you take to be the minimum time that a Collector should stay in one district?—4 to 5 years.

4638. Do you think that in the last two years he could do everything he could usefully do—having learnt the district in the first two years is the remaining two years sufficient time for him to put all his ideas into practice?—I do not know as to that; in 5 years probably he would be able to do all he wants.

4639. If the tahsildars were de-localised, how far would you go?—Only within the district.

4640. So that in that case it would be unnecessary to alter the system of appointments at all?—Quite so.

4641. As to the Executive Engineer and the Collector; who is the next man to the Executive Engineer in the *taluk*?—The Sub-Divisional Officer; he has got an assistant engineer in one or two *taluks*, and then he has what they call a Sub-Divisional Officer.

4642. How many assistant engineers have you got in the district?—I am inclined to think that in Madura we have only two assistants.

4643. How many Sub-Divisional Officers have you?—Four.

4644. He has two of what we may call the descending grade as against four of yours?—Yes.

4645. Next to that he has what?—The Sub-Divisional Officers.

4646. How many?—in the *Periyar* area there are four: I think it is one for a *taluk*; I am not sure.

4647. What is their pay?—Rs. 100 to Rs. 200.

4648. You would call them the same class of officer as your *tahsildar*?—No.

4649. You say a municipal budget ought to go to the Government; do you mean that there is any necessity for it to go beyond the Board?—It does not go to the Board at all at present; the Board has nothing to do with municipalities.

4650. There was a suggestion made as to the abolition of the District Board and the glorification of the *taluk* Board; the idea underlying it was that you would get a much livelier local interest amongst the non-official members, because everything would be much nearer home. Do you think that is an advantage which you can set against the disadvantages you have mentioned?—You get as lively an interest now as you would under any system, I think.

4651. You do not think anything of that argument?—No, and I do not like the idea of abolishing the District Boards.

4652. As to the vernacular, you said the control of magisterial cases interfered with the officer studying the vernaculars. I do not understand that, because all the questions are given in the vernacular: must it not be continuous practice to him?—But he does not question the witnesses himself; the interpretation is always done by a clerk; of course, he listens to it.

4653. He does not put his own questions?—I suppose some magistrates do.

4654. Still the proceedings are all in the vernacular?—Yes.

4655. And he must understand the whole thing?—I suppose so.

4656. Then he has three or four hours a day listening to the vernacular, and all sorts of subjects must come to him?—That is so in criminal work.

4657. So that I do not understand why his magisterial work should interfere with his knowing the vernacular?—Because he is not compelled to speak in the vernacular, and I am not sure that many magistrates do.

4658. But is not the language of the Court the vernacular?—The official language of the Court is English, I think.

4659. Would it be a good thing to make it vernacular?—It might be done; do you mean that the records should be in the vernacular?

4660. Under the Criminal Procedure Code my recollection is that there are two records; there is the record of the notes in the magistrate's own hand, and there is a full record by a clerk in the vernacular?—The magistrate is given power by the Government to take down evidence in English always.

4661. He does that under the Code?—There is no other record kept.

4662. Not in a warrant case even?—No.

4663. Would it be in any way a help to the maintenance of vernacular knowledge if the local Courts were bound to use the vernacular?—Yes, if they were bound to write the evidence in the vernacular, but it would be a terrible task.

4664. They could not write it themselves in the vernacular?—It would be a useless duplication to have two independent records.

4665. Is the power to make the record in English given at once, or does it come when a magistrate has had certain experience?—That power is specially given to him by Government after they are satisfied of an officer's knowledge of the language.

4666. Then you are inclined to think that in consequence of that his knowledge of the vernacular begins to deteriorate?—That is my opinion.

4667. Therefore you think that that is a discretion which might be given much more sparingly. How does an officer record the evidence before he is given that discretion?—He records it in English and the clerk records it in the vernacular.

4668. Then you said in answer to a question about village accounts that you did not consider the essential village accounts were too complicated or too numerous; I did not understand the force of the word "essential"?—I think the latter accounts are chiefly statistical; when I say "essential" I mean the accounts actually dealing with the revenue and accounting for the revenue.

4669. I suppose you must keep statistics?—Yes.

4670. Especially of irrigated villages?—The latter accounts are accounts of live stock and statistics of that sort—rain registers, vital statistics, and so on.

4671. When speaking about the ward's estates you said you thought the budgets and so forth ought to go up from the Collector to a higher authority. Why do you think that? Cannot Collectors be trusted to look after a ward's estate without supervision?—I should prefer to know that my budget had been approved; I suppose he could be trusted, but, for my own part, I should prefer to have my budget approved and my responsibility thereby lessened.

4672. Would you object to the responsibility?—I would not personally.

4673. A question was asked you about placing the municipalities under the District Board, and I am not sure that that was quite fully explained. Assuming that by legislation or otherwise you developed the District Board so as to serve as an Advisory Council, in order to enlarge the sphere in which the people came into the local administration, the question was whether, if that were done, you might not take power so as to enable the people themselves gradually to exercise a certain proportion of the control that is at present exercised by Government officers; in fact you would put into commission, into the hands of the District Board, a certain amount of the control which at present necessitates references, that has to go either to you or to the Government?—It would come to me as a matter of fact all the same.

4674. But the people would have more hand in it; it would be an increase in local self-government—a certain increase at any rate?—If you had that, you might just as well give the Municipal Councils absolute discretion themselves.

4675. You must have an outside body of control?—Then I do not think the District Board is the proper body at all.

4676. You think it could not be made fit?—I do not think so.

(The witness withdrew.)

Dewan Bahadur R. RAGOONATH RAO was called and examined.

4677. (Chairman.) You were for some time the chief ministerial officer of the District Courts in the Tanjore district?—Yes.

4678. You were also Deputy Collector of the Tanjore, Kurnool, Trichinopoly, Coimbatore and Madras districts?—Yes.

4679. Then you were the head *Sherishtadar* of the Madras Board of Revenue, and a special Land Commissioner for acquiring lands in Tanjore,

Kurnool, Trichinopoly and in the town of Madras?—Yes.

4680. Then you were in charge of the Abkari Department?—Yes.

4681. Finally you were for some time Prime Minister to Maharaja Holkar of Indore?—Yes.

4682. So that you have a considerable experience of local Government?—Yes, I have some experience.

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4683. You say that you do not think that provincial Governments ought to possess any borrowing powers of their own?—That is my opinion.

4684. Did you when you were Prime Minister to Maharaja Holkar have any such powers; had the State of Indore any borrowing powers; could they raise loans?—No.

4685. Not for State purposes?—No.

4686. They never did?—No, we had plenty of money.

4687. So there was no necessity to borrow?—No.

4688. You suggest that your experience as head of the Abkari Department made you think that Government was rather too rigid in its methods, and had too much an eye to revenue and too little regard to the wants of the population?—Yes, the object was more revenue than anything else.

4689. Can you give us any example of that?—We had for many years a system of manufacture of arrack by a number of families in Madras; then the drinking propensity was not so much encouraged as it was afterwards. When this began to take place those people were dismissed, and a European contractor was given the power of manufacturing and establishing a distillery and selling the liquor. Since that our sales advanced, and from the effects of that, as the abkari officer going to inspect the shops, I very often found that drunkenness had increased as compared with what it was before.

4690. Was any attempt made to put down that drunkenness?—It was beyond my powers; my powers were limited by law, and I could only go so far as the law allowed. I was able to prevent spirit of higher degree being sold, or diluted spirit, and my care was only to see that it was not so done; I had no power over drunkenness.

4691. I suppose this was some time ago?—This was in 1872 or 1873.

4692. You say that the influence of the Forest Department has not been very good?—That is so.

4693. Would you explain that a little to us?—I am a landlord, and I am the President of a District Association. The work of that Association is to represent the grievances of the people through higher authorities, and I certainly have means of knowing things that take place in different quarters of the district. As the result of complaints that we received, our Association had to look into the matter and enquire whether there was any real foundation for the grievance or whether it was only imaginary. On looking into it we found that it was not imaginary, but that it was to the disadvantage of the people. That induced us to find out whether it arose from the bad law or order of the Government of India, or from mismanagement from below, or from misconstruction of the orders of the Government of India. After very searching enquiry we found that the orders of the Government of India were perfectly good, and that if they had been honestly enforced there would have been no room for any complaint whatever, but we found that in practice the enforcement of those orders was not good, and the result was that agriculture suffered immensely. Almost every day the agriculturalist had to spend some time other than for his own agricultural purposes, in order to get out of the difficulties into which he was drawn owing to the enforcement of those rules. Thus we had to represent the matter to our Collector, but our Collector was powerless; he could do nothing in the matter, so we applied to the Board; there we got nothing, and then when we took it up to Government, the Government agreed with the Board. Then we applied to the Government of India, and did not get anything there. All we asked the Government of India to do was to enforce their own orders; we did not ask for any privileges, we did not ask for any favour; we did not ask for anything at all. All we said was, "You have said so and so; see that it is properly executed." We got nothing from the Government of India, and we then represented the matter to the Secretary of State, and I am sorry to say that we got nothing from the Secretary of State also. Every single tree within a village is put down as a part of the forest, although the forest is nowhere to be found within two or three miles of that tree.

4694. What you represent is that very often land is reserved as forest which is not forest at all; that is your point?—Yes; that that is declared to be forest which was not ordered to be declared to be forest by the Government of India, and that that part which the Government of India reserved for the people was all declared forest, and agriculturists were put to an immense deal of difficulty.

4695. You tell us too that the *taluks* are too large in size and that they used to be much smaller?—Yes.

4696. When they were smaller were they as far as you could judge more efficiently managed?—Yes; when I was Deputy Collector the *taluks* were smaller; but afterwards when I came back I found the number of *taluks* had been reduced. There was too much work for the *tahsildar*; he could not supervise and do the work as satisfactorily as he used to do.

4697. You think that if the *taluk* areas were made smaller the work would be better done?—Certainly.

4698. Where are you living?—I used to live at Madras; now I am living at Kumbakonam.

4699. You think that the village union should possess much larger powers than they do now?—Certainly, not only larger powers but better constitution, and then larger powers.

4700. And you think there would be plenty of people in a village union who might exercise such larger powers?—Yes, they ought to be so constituted that they can exercise those powers for the benefit of the people.

4701. And you think from your experience, they would be so exercised?—Certainly.

4702. Did you have such unions in Indore?—No, that was a very arbitrary Government, and much depended on the Head of the Government; if he was a good man the whole thing was the best; if he was a bad man it was the worst.

4703. Was the right of appeal freely exercised there?—Yes, it was very very simple and very effective. The Maharaja used to drive in the evening, and one of the *raiya*t went up and asked the Maharaja to stop; he stopped, and then they began to converse together as if the two were mere *raiya*t; sometimes a *raiya*t brought forward some complaint or other; if it meant some loss of revenue—the Maharaja was very careful about his revenue—he used to give the *raiya*t a very good dinner and send him away.

4704. Everybody was satisfied?—Yes; at least temporarily.

4705. That is what you would call the exercise of personal influence?—Yes.

4706. (Mr. Dutt.) Have you given any opinion as to restricting the right of appeal?—I think it ought to be restricted in particular instances and not in others.

4707. Can you briefly mention in what instances it ought to be restricted?—When it is personal I would restrict it; when it involves a principle or the general good of the people I would not restrict it.

4708. When a man is dismissed from his appointment would you restrict his power of appeal?—It depends upon the man dismissed. If he is a Covenanted Officer I certainly think that it should go up to the Government of India; if it is a case of an Uncovenanted Officer, and the Government would hear his appeal here, I would give no further appeal.

4709. Have you any clear remedy to propose as regards the grievances of the people with reference to forest administration?—My proposal is very simple—carry out the orders of the Government of India.

4710. Did you say that under the orders of the Government of India no parts which are not actually forests should be reserved as forests?—The Government of India said that major forests ought to be entrusted to the forest officers, and all minor forests they should have nothing to do with—that the village community should not be interfered with, and the village forest ought to be

allowed for the use of the people. That seems to be the abstract of the Government order, and I cannot think that any order could be more just than that. These gentlemen, the forest officers, have been appointed and are well paid, and they may as well make all these bleak mountains green by exercising their powers; but whenever they come they interfere within a village to the disadvantage of agriculture.

4711. You propose that only major forests should be reserved by the forest officers?—Yes.

4712. And that they should have no control over the minor forests?—No.

4713. You say the *taluks* now are too big and their size should be reduced?—Yes.

4714. Have you any suggestion to make with regard to the tahsildars?—By the increase of *taluks* the number of tahsildars would be increased. The tahsildars that are now appointed are more educated men than they used to be, and so they might prove better officers of the *taluk* than is the case now.

4715. You have no suggestions to make about their pay?—No, I think they are well paid.

4716. And you do not suggest that they should rank as Gazetted Officers?—That does not make much difference in my view.

4717. (Mr. Hichens.) Are the village unions popular with the villagers?—The unions as now formed are not popular unions. The ideas of the West and the East are blended together, and the mode of forming these unions is not the popular mode, so that in some places the unions are not popular. If the unions were formed as they used to be before, they would be more popular. What I understand by a union is village autonomy—either one or two or three villages blended together, formed into a village Government, conducted by the people, selected or elected according to circumstances; then they would be very popular.

4718. Is the main thing the villagers dislike the local taxation—the house tax?—They do dislike it.

4719. That is the main thing?—They dislike it, but I think their dislike could be got over if it was properly managed.

4720. (Sir Steyning Edgerley.) What do you consider is the full area that a tahsildar could manage properly as a *taluk*?—It depends upon the character of the country. In a *taluk* where there is an immense deal of cultivated lands the area must be very small. In an area where there is a good deal of waste land and only a little cultivation, and particularly irrigation, the area might be larger than the other.

(The witness withdrew.)

M. R. Ry. S. ANNASWAMI AIYER AVARGAL was called and examined.

4721. (Chairman.) You are a Deputy Collector at North Arcot?—Yes.

4722. Will you state briefly the nature of your duties?—I am the Treasury Deputy Collector of North Arcot. As such I am in charge of the district treasury, the Account Department, stamps, postage labels, *yeomiah*, pensions, the district press and records. I am in the position of a Personal Assistant to the Collector and dispose of routine papers of the office. I am in charge of the audit of the Special and Local Fund accounts of the district and I control the working of the *taluk* treasuries, and conduct the technical examination of the sub-treasuries in the district at least once in two years. I am also the Vice-President of the District Board and Superintendent of the sub-jail at the district headquarters.

4723. And from time to time you examine the sub-treasuries?—Yes.

4724. Do you assist the Collector in his dealings with the whole of the district, or do you hold administrative charge of any portion of the district?—I have no administrative charge of any portion of the district assigned to me except the treasury.

4725. I think you heard the evidence that was given by the first witness to-day as to writing off irrecoverable arrears?—Yes.

4726. Is that not a pure formality?—Yes; the arrears that are eventually ascertained to be irrecoverable are written off the accounts; when a raiyat has left the village or his whereabouts are not known, and there is no probability of proceeding against him, the arrears are written off as irrecoverable. It is more or less a formal thing. The Collectors get all the information from Divisional Officers and tahsildars, including inspectors, and send a statement to the Board; they compile it and then submit it to Government. The regulations require that Government sanction shall be obtained.

4727. It is a purely formal correspondence?—Yes; mostly the sanction is according to the Collector's recommendations.

4728. Would you tell us something about your duties as Vice-President of the District Board; what do you do as Vice-President?—It depends upon what powers the President delegates to the Vice-President.

4729. Do you prepare the budget?—Yes, the office prepares it, and I check it.

4730. You have a full acquaintance with both the needs and the powers of these Boards?—Yes.

4731. Do you think that on the whole the powers are well exercised?—Yes; but I would propose the abolition of the District Boards, because the business is twice done, once by the District Board and again by the *taluk* Board. When taxation is raised (that is land cess) the District Boards appropriate half of it. They merely exist for the purpose of trunk roads, as they are called, and for the sake of vaccination. I think the Collector could exercise supervision over the work of *taluk* Boards, as he does in the case of municipalities.

4732. Suppose you got rid of the District Boards would you hand over any of their powers to the *taluk* Boards?—(Whatever power the District Boards have the *taluk* Boards would exercise in the ordinary course.

4733. Do you think that the capabilities of the officers employed by the *taluk* Boards would be lower than those of the officers employed by the District Boards?—These engineers are not very capable men, nor does the office require very capable men, because the work consists of making roads, the construction of bridges and buildings, etc., which could be well attended to by the graduates who are turned out of the Civil Engineering College here; they would look after the work better and more cheaply.

4734. Could all the work now required to be done by the District Board Engineer be perfectly well done by engineers or other people employed by the *taluk* Boards?—Yes, assisted by overseers.

4735. Would that throw any extra work on the Public Works Department engineer?—Even as it is, works beyond a certain amount are required to be submitted to the Superintending Engineer for check. If that system continues and officers of the Public Works Department are also required to give help, when necessary, to the Local Fund Engineering Department, it will be quite ample.

4736. How many members are there on your District Board?—Thirty-two.

4737. Are they drawn from the whole district?—Yes.

4738. And they fairly represent the opinion of the district?—Yes, more or less.

4739. Are they drawn mostly from one class?—No, they are representative, in a way, of all interests.

4740. Would you increase the number of members of the *taluk* Board if the District Board was abolished?—It might be raised.

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4741. How many members are there on the *taluk* Boards now?—The minimum is 12, the maximum is 24 I believe.

4742. How many are there in practice?—Between 12 and 16.

4743. Are most of the members of the District Board members of the *taluk* Boards in your district?—Yes.

4744. So that the Boards not only do double duties but the actual members do duplicate duties?—Yes.

4745. You think it would simplify correspondence and get rid of routine if the District Board disappeared?—Yes. We might have to construct bridges or build hospitals or some big works; all that could be carried out as at present; for those purposes the Collector could arrange for a contribution to be made by the other *taluk* Boards, the funds of the several *taluk* Boards being treated as a common fund. The agency for the execution of those works would be the officers of the *taluk* Board in which those works are necessary.

4746. You would leave the District Officer as at present?—Yes.

4747. And you would leave the Collector a superintending power over the work of the *taluk* Boards?—Yes.

4748. Who would prepare the budgets?—They are now prepared subject to the supervision of the Chairman of the District Board; after the District Board is abolished they would all pass to the Collector, who would submit them to Government with his remarks, and they would then be consolidated in the Government office and the allotment would be sanctioned. It would throw a small amount of work on the Secretariat, but even as it is they deal with as many Boards as there are in the Presidency, so that the work would not be materially added to. This could be overcome by giving the *taluk* Boards some extended powers of sanction, subject to the limitation prescribed in the budget.

4749. Do you manage to get about your district pretty well; do you go through the whole of your district on tour?—Yes, I go on inspection duty.

4750. You accompany the Collector when he goes?—No, I go by myself; that is what they call the technical examination of the sub-treasuries; I am required to conduct it once in two years at least.

4751. The rest of the time you remain at headquarters?—Yes.

4752. Therefore you do not necessarily know the people who live in the district very well?—I come in contact with them in various ways.

4753. How long have you been in your district?—Three years; before that I was in the Revenue Board as second and first assistant.

4754. You heard what the witnesses have said about Advisory Councils and the revival of panchayats; do you agree generally with what has been said?—I have embodied my views in the following statement.

Executive Officers have not sufficient opportunities for personal contact with the people and they do not use the opportunities they have. The large increase of work thrown on them by the calls of various departments for information, statistics, reports, etc., hardly leaves them sufficient time to move among the people. The frequent transfer of officers is another reason. Insufficient knowledge of the vernaculars is the third. This, however, does not apply to native Deputy Collectors. A fourth reason lies in notions of dignity or natural reserve or shyness. The first two reasons suggest their own remedies. As regards the third, junior Civilians have two languages to pass in and the standard in each does not, in my opinion, require raising. The defect lies in the fact that the knowledge is not kept up after the examinations have been passed, and means should be devised to prevent this. If the system of passing orders on office notes is put a stop to, at least in Divisional Offices, it will enable

the officer to be more conversant with the vernaculars. As regards the fourth, no hard and fast rule can be laid down, but steps should be taken to impress on the officers their duty to move freely among people and ascertain, at first hand, their wants and wishes.

The administrative staff, *i.e.*, Collectors, Divisional Officers, and tahsildars, undoubtedly requires strengthening. Some of the districts, divisions, and *taluks* are unduly large, and should be split up. The sizes of revenue inspectors' ranges should also be reduced and their number and pay increased. The strength and pay of the *taluk* establishment are still inadequate and require to be improved. There is no need to alter the present system of promotion of graded officers which is based entirely on merit after a certain stage, even after the grant of larger powers. The selection of tahsildars and deputy tahsildars is generally based on merit.

The recently introduced system of retaining junior Civilians in their charges irrespective of promotions should be continued and care should also be taken to see that, as far as possible, an officer is retained in a division for at least five years. In the case of Deputy Collectors, their pay being personal, frequent transfers could hardly be necessary. In the case of tahsildars and deputy tahsildars, also, the pay may be made personal in each district, the Civil Service Regulations being suitably amended.

District Boards should be abolished. They chiefly exist for the sake of trunk roads and vaccination, appropriating for these purposes one half of the total land cess collections of the district, but the matters can well be looked after by the *taluk* Boards concerned. Collectors who are *ex-officio* Presidents of District Boards are now doing an amount of unnecessary work which the abolition of the Boards will relieve them of. One taxation is raised for both the District and *taluk* Boards and the same work is done for the district by the District Board and for the *taluks* by the *taluk* Boards. There is nothing of importance to be done in the name of, and for, the whole district. Every local concern can be attended to by the *taluk* Board within its sphere. It may be objected that big works, such as bridges, causeways, hospitals, etc., which may be within the means of a district fund as a whole, will be beyond the means of *taluk* Boards. But the *taluk* Boards concerned can carry out the works, other *taluk* Boards in the district being made to contribute in some proportion which may be fixed by the Collector under the control of Government. Another possible objection is that Government will have to deal with a large number of Local Boards. But even as it is, *taluk* Boards correspond direct with Government on several matters, and if extended powers of final disposal are given to the Boards, the objection will lose much of its force. The additional establishment required for the *taluk* Boards may be provided from the saving effected by the abolition of District Board establishments including the District Engineer and his staff. The *taluk* Boards may, in view of the increased powers and responsibilities, be constituted partly by election and partly by nomination. The Collector can occupy a position similar to that he now occupies in respect of municipalities.

It is not possible to make every village a union, but there is an imperative necessity to improve the sanitary condition of every village. A fund obtained by the levy of house tax in all villages would be an unpopular measure in the present state of the country; and its proceeds could hardly cover the cost of sanitary measures in every village. As sanitation is a matter of vital importance, Government may contribute towards it or allow a portion of the contribution now being made for education and communications to be utilized in providing each village with a staff of *totties*, the number being fixed with reference to the area of the village site, the number of houses, and population. The establishment will form a part of the village staff, and its work may be supervised by the village panchayats subject to the supervision of the *taluk* Boards.

If Collectors and Divisional Officers would only move freely with people and ascertain their wishes or wants, there is no necessity for any Advisory Councils. Local Boards, municipal Councils, and various Associations already exist in the District. After a few months' experience, Revenue Officers can also come to know qualified native gentlemen whose opinion will be useful. The disinclination of officers to consult them is at the root of the evil. This can only be remedied by the creation of recognized Councils and insisting on District Officers consulting them. To begin with, the present Local Boards and municipal Councils, which are fairly representative in rural and urban tracts, may be declared as Advisory Councils. It should be open to those Councils to offer advice not only when asked but on their own initiative. Their advice should be taken in all matters affecting the general welfare of the raiyats in the district or division, *e.g.*, revision of settlement, water rate, etc. The advice so given should be recorded in formal proceedings, whether acted on or not.

No area is constituted into a municipality in this Presidency which is not sufficiently large and populous to require separate administration. Such urban tracts have enough resources and qualified *personnel* within themselves to cope with the needs of municipal administration. Between Local Boards as they are now constituted and municipalities, I see no connection such as to warrant the latter being placed under the supervision or control of the former.

It is desirable and possible to give village communities greater powers in the disposal of petty local affairs. Village panchayats may be formed to which the disposal of petty civil suits up to a certain monetary limit may be entrusted, but if the system is to be successful, the concurrent jurisdiction which district munsiffs now have over such suits should be taken away. The trial of petty criminal cases which are now triable by village magistrates may be entrusted to this body. This body may also be utilized for such revenue matters as *kudimaramat*, etc., and for sanitary matters. Factions exist in villages, but the difficulty can be overcome by a judicious selection of men for the panchayat and by making the office tenable for a fixed period, say three years.

There ought ordinarily to be only one appeal. If in that appeal the original order is confirmed, there ought to be no further appeal. If, however, the original order is reversed or modified, a further appeal should be allowed, but the decision of this appellate authority should be final. The opinion of the Commissioner, *i.e.*, Board, should be supreme in irrigation matters except so far as regards purely professional questions.

4755. You say that there is a disinclination on the part of officers to consult the existing Local Bodies; what causes that disinclination?—There is no obligation placed upon them to consult; they think they can act on their own discretion. Some Collectors do consult privately as regards various matters, and where they do so I have known cases in which they obtain beneficial results. A number of them do not do it, and in those cases it would be better if there was an Advisory Council formally constituted.

4756. What I take to be really your view is that the Collector and the Divisional Officers should be required to consult, more freely and more often than they do now, the views of the *taluk* Boards as they would be constituted under your scheme?—That is my view; my opinion is that it would be beneficial.

4757. It would bring the Divisional Officers into close touch with the people of the districts?—Yes.

4758. And that would suffice for the present?—Yes.

4759. You admit that on the whole municipal administration is pretty good?—I have no personal experience of municipal administration; I think there is no necessity in this Presidency for municipalities to be looked after by the District Boards.

4760. With regard to the village communities, you would like to see the revival of the panchayat?—Yes.

4761. Would you in places where there is already a village union substitute the panchayat for the village union?—This might be done; but unions and panchayats are different institutions, under different controlling authorities.

4762. (*Mr. Hichens.*) What, roughly speaking, is the size of the village unions to-day in area or population?—There are now 22 unions in North Arcot with a population ranging from 3,000 to 15,000; the revenue ranges from about Rs. 600 to Rs. 7,000.

4763. Are the panchayats which you advocate to replace village unions or to be in addition to them?—They will be quite apart from the village unions; I want to have a panchayat in every village.

4764. In every village however small?—Yes.

4765. You would have first of all the panchayat, and then the village union apart from that?—Yes. The panchayat would not be under the *taluk* Board; it would be under the Revenue Officers for the trial of civil and criminal cases.

4766. Would it not deal with many of the functions that the village unions deal with to-day?—No, it will exist as a separate body.

4767. Take education for example?—The panchayat will have nothing to do with that unless the *taluk* Board, who have to look after education, entrust it to them.

4768. And as to sanitation?—The panchayat might be treated as a Sanitary Board because I want to have an honorary body to look after sanitation. I would have the village officers and 2 or 3 independent raiyats to look after the sweeping of the village and to keep it clean. It would save a lot of expenditure which Local Boards are now put to on account of sanitary defects.

4769. (*Mr. Dutt.*) You are the Vice-President of the District Board, and as such it is a part of your duty to prepare the annual budget?—Yes.

4770. Under the Act, does the Collector as *ex-officio* President exercise all executive power?—He does.

4771. And under the Act does the official President of the District Board appoint all permanent servants?—Yes; of course, the *taluk* Boards have their own powers.

4772. And the official President has the power to fine, suspend, and dismiss all District Board servants?—Yes, subject to certain limitations placed by the Government.

4773. Does the official President generally give out contracts for works for the maintenance or repair of roads?—It is the Engineer who does that.

4774. Is the Engineer under the orders of the official President?—Yes.

4775. Then virtually, from the making of the budget to the execution of all District Board works, the whole work is practically done by the official President and his paid subordinates?—Yes.

4776. Do you think that system is likely to encourage non-officials to take much interest in District Board work?—As a matter of fact they take very little interest.

4777. My question is, would this system encourage them to take any interest if they have no power?—No, it will not.

4778. In order to encourage them to take more interest would it be advisable to have Sub-Committees of the District Board and distribute the work among these Sub-Committees?—It would be better.

4779. You have suggested the abolition of District Boards; might that interfere with the uniformity of administration?—No, we have got several District Boards now. The same principle applies to *taluk* Boards.

4780. Do you not think that under those circumstances the primary education in one *taluk* may be different from the primary education in another *taluk*?—Yes, there is the Collector and the Educational Officers, who will see that the system is uniform.

4781. Are there not roads now which run through several *taluks* of the same district?—Yes.

4782. If the repair and maintenance of roads was entrusted entirely to the *taluk* Boards, is it not

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likely that the first portion would be repaired and the second left unrepaired and the third repaired again?—The Collector would see to that. The raiyats will be able to represent that one portion of the district is bad and the other is good, and the Divisional Officers or the Local Fund engineers of the *taluk* Boards would take care to bring about uniformity. It is not a difficult thing.

4783. But suppose they did not agree; suppose one *taluk* Board says "we will repair this," and the next says "we have no money to repair our portion?"—I think these are all extreme cases; they would not say so.

4784. A road generally runs through several *taluks*?—Yes.

4785. And it is not likely that two *taluks* would agree to repair the roads running through them?—But (except the trunk roads) there are always *taluk* Board roads now which go through several *taluks*; there is no practical difficulty. The same thing will hold good in the case of trunk roads also; there are what we class as *taluk* Board roads, only they are not confined to particular *taluk* Boards; they also run into other *taluk* Boards, and what applies to these roads will apply to the trunk roads.

4786. Have not the District Boards control over those roads?—They have nominal control.

4787. But under your proposal they would have no control, because there would be no District Boards?—There would be no District Boards.

4788. Therefore you suggest that matters should be decided by conference?—And also by the Collector giving advice. Everything is under his control, and he could advise the *taluk* Boards and engineers and they would remedy it.

4789. Therefore a great deal more work would be thrown on the Collector?—I do not think so; practically I think no additional work will be thrown upon him, as he would be relieved of the District Board work.

4790. Under your proposal the Government itself would have to deal with a vastly larger number of bodies—a larger number of units?—Each unit of a *taluk* Board is now also separate in all matters; they pass their own resolutions and forward them to the Department of the Secretariat, and our office only acts as a post office.

4791. Is it not the fact that at present each District Board is considered a unit by the Government for the purpose of self-government?—It is now considered as a unit.

4792. And those units would be multiplied under your proposal?—The same number will continue.

4793. So far as the Accountant General is concerned would he not have to keep accounts with regard to a larger number of bodies if your proposal was to be carried out?—There is an officer attached to my office as Treasury Deputy Collector and I audit the accounts.

4794. The Accountant General does not audit?—No; he only conducts the annual inspections: an officer comes and examines the district accounts and the engineer's accounts and the *taluk* Board's accounts too.

4795. You say that the present local bodies might be utilised as Advisory Councils and that their opinions might be taken on certain questions and recorded. Would fresh legislation be necessary for that purpose?—Apart from legislation, departmental orders would be equally binding, because they are all officers of the Government.

4796. Under the present Act could the Collector convene a meeting of the District Board simply to give advice on certain matters besides the matters covered by the Act?—There are at present meetings of the District Boards; after a meeting is over the Collector could consult the members; they would not object to stay a few minutes more if the Collector wished to consult them.

4797. But has he, or has he not, the power to convene a meeting simply for the purpose of taking their advice about crops or irrigation or

any other matter?—He has not got the legal power perhaps.

4798. In order to give him the legal power fresh legislation will be necessary?—Yes.

4799. (*Sir Frederic Lely.*) Practically I take it there would be no distinction between a village panchayat and a village union; you would not have them both co-existing?—They will not be one body; the village union, as you call it now, is under the control of the Local Board, but the panchayat would be for the trial of civil suits and criminal cases and would be directly under the control of the Board of Revenue.

4800. Under this arrangement you would probably have one body representing the village community, to which you would entrust all these duties?—Yes, the duties of unions.

4801. You have mentioned that the village unions are very unpopular because they levy the house tax?—It is not so much that, as the incidence, of which they complain.

4802. They are forced by Government to levy the house tax?—Until they realise the usefulness of things there is always certain to be a complaint about taxation.

4803. They levy a house tax not of their own free will but because they are forced to do so?—Because the interests of the village population demand it.

4804. Is not that the very way to make so-called self-government hateful?—I will not say hateful; provided help was given by a provincial grant it would be different.

4805. When you take a village and say "For certain essential purposes you must levy a house tax and you must admit an establishment of chuprassies or whatever you call them," is not that associating self-government with very distasteful measures?—Self-government based on additional taxation is no doubt a thing which is disliked generally.

4806. How would it do to take a village and impress upon it that better sanitation was absolutely necessary, but to leave the people, at first at any rate, by way of experiment, to themselves, and instead of levying a house tax to say "You may pass a rule requiring that every householder shall keep the ground opposite his own house clean and so forth"?—That would never work.

4807. Do you not think it might have a chance of working; would not the people like it better?—I have tried that system in my own village. I did not want to raise the money for an establishment, and I proposed to levy a small tax; I proposed to the villagers that for every quantity of paddy sold they should contribute a small sum to a separate fund, and out of that fund have a separate establishment for keeping the village clean. I tried the experiment but I found the taxes were not levied, and there was a lack of interest.

4808. But after all, those proposals, however excellent, were your own proposals; they did not come spontaneously from the villagers themselves?—No.

4809. Do you not think it would be worth while to try the experiment of saying to a village, "Sanitation is one of the most important objects that can be had in view; you must arrange to keep your village clean, and if at the end of a certain time you do not do it yourself by your own methods we shall prescribe the means"?—But you levy a land cess; out of the proceeds of the land cess the Act professes to promote sanitation; yet there is always a plea of want of funds.

4810. Might we not leave it entirely to them by way of a trial?—I do not think it would work unless you provided them with the establishment out of the provincial grant, and you constituted a Sanitary Board, as it were, to look after them.

4811. Is it not the fact that they hate an establishment only less than a house tax?—They would welcome an establishment provided they had nothing to pay.

4812. A man with belts and so on?—Perhaps they would welcome that.

4813. You think it is necessary to begin with certain methods indicated by Government officers?—Yes; until education improves and the people recognise the importance of sanitation you must make an appeal to their eyes and not to their ears.

4814. You propose to establish an Advisory Council, or to give the District Board advisory powers by legislation?—Yes, legislation will be required.

4815. Will that be of any use to these people? If the members did not come voluntarily to offer their opinion, their opinion would not be worth much?—They would not volunteer if there is no certainty of their being heard or the possibility and probability of the advice being acted upon.

4816. But would there be anything gained by establishing the Advisory Council on a statutory basis?—To begin with, departmental orders might do, but if that experiment did not succeed I should resort to legislation and make attendance compulsory. I would go a step further only after the departmental system failed.

4817. You would establish your Advisory Council, and you would order the Collector by executive orders to convene it and consult it?—Yes.

4818. Is not that practically what every good Collector does even now?—Even now some of them do it.

4819. Then is not all that is necessary simply executive orders from Government to their Collectors insisting on their communicating with the people in that way?—Some of the officers who most loyally carry out the orders of the Government will do it to begin with.

4820. (*Sir Steyning Edgerley.*) Speaking about the vernaculars, you allude to some system of office notes which you think helps to destroy the knowledge of the vernaculars; will you explain what that is?—In submitting the vernacular papers the clerks make notes in English about everything; then the Divisional Officer passes orders on these notes and then it is that the orders are issued.

4821. You mean to say that the Sub-Divisional Officer does not refer to the original papers?—No, I do not think he does. Of course, the office is held responsible for the correctness of those notes; if there is any complaint enquiry is made, and the clerk who makes the wrong translation is punished.

4822. Does it not put very great power in the hands of the clerk?—There are general complaints that the clerks may bias the opinion of the officer by the way in which they translate things, instead of the officers seeing the originals themselves.

4823. I believe there is generally now a dispensation given to the more senior Divisional Officers to have a record of magisterial cases made only in English; has that any effect on the vernacular knowledge of the officers?—Certainly; if they heard it in the vernacular and recorded it in English, with the help of the munshi here and there, that would also improve their knowledge. I would object to their being given powers to record in English only with the help of an interpreter. The other system involves work, no doubt, but it is a means of keeping up the vernacular and facilitating work in it.

4824. How do you mean facilitating work in it?—It gives them the meaning of certain phrases better than if they wrote in English what the interpreter renders in English. The law allows also the system of their writing notes in English while the deposition is taken by the clerk in the vernacular.

4825. But in every case the magistrate has to make a note in his own hand?—Yes.

4826. And while he is doing that the clerk is able to put down the vernacular?—Yes.

4827. How would the abolition of the dispensation of the vernacular record delay the work?—The Magistrate does not record it in the vernacular himself.

4828. Not he himself, but while he makes his English note of it his clerk is able to make the vernacular note?—His knowledge of the vernacular is not so perfect as to write down everything in the vernacular.

4829. Do you mean the clerk's knowledge is not perfect?—No; if he is required to write the whole thing in the vernacular it will delay the work; the clerk takes it in the vernacular, and the Magistrate takes a note of it in English.

4830. The point is, the clerk cannot take longer over his vernacular note than the Magistrate takes over his English note?—Both of them work together; they adjust it somehow; he allows some time for the clerk to complete it.

4831. Then about your system of *taluk* Boards; if that were adopted the Sub-Divisional Officer would be the President of the *taluk* Board, and would be also, I presume, the President of most of the municipalities in the district?—He is only an *ex-officio* member.

4832. Who is the President of the municipality as a rule?—The Chairman is appointed by Government.

4833. The Chairmen are not officials?—Most of them are not officials.

4834. I will put it the other way round; if your *taluk* Board were appointed, the Collector would no longer be President or Chairman of any *taluk* Board or municipality in the district?—He need not be.

4835. He might be outside?—He would be outside; he would be the officer of the Government in all these matters to watch the proceedings of these Councils.

4836. At present you say these *taluk* Boards send up a certain portion of their proceedings to Government; they do not go to the Board—they go past the Board to the Government?—Yes.

4837. And the same in regard to municipalities?—The same—through the Collector.

4838. If your system were put into effect, is there any reason why all these proceedings should go up to the Central Government?—Some system of check is required.

4839. But need that somebody be the Local Government?—Yes, I would like the power to be with the Local Government.

4840. Not with the Collector?—The Collector is the advisory hand, but I would not put everything into his hands; he would be the adviser of the Government.

4841. You do not think the controlling power should be given to the Collector?—In some matters you might give it to him, but in certain matters of control I would reserve the power to the Government.

4842. Do you not think it better that the control should rest with one of the members of the Board of Revenue who travels over the whole Presidency?—They have nothing to do with it at present.

4843. But I am asking you whether you wish this system or whether you think you could get a better?—Whether it is the Local and Municipal Department of the Government or the Board makes no difference; there must be some sort of supervising authority beyond the Collector.

4844. Have you any preference at all about it?—The Government would be better I think.

4845. (*Mr. Meyer.*) There are now about 22 or 23 District Boards?—Yes.

4846. If you had independent *taluk* Boards you would have about 80?—Yes.

4847. Would it not enormously increase the work of Government to deal independently with these 80 Boards?—They deal now with all these local bodies.

4848. At present each *taluk* Board makes its own budget. Those budgets are considered and modified where necessary by the District Board?—Yes.

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4849. They are consolidated by the District Board?—Yes.

4850. Consequently the Government gets a consolidated budget for the whole district, that is to say the District Boards prepare budgets for four or five *taluk* Boards. Under your system there would be no co-ordination in the district, and the Government would get four or five independent budgets. Would that not impose more work on the Local and Municipal Secretariat?—It would, but it would not be heavy if the Collector were entrusted with the preparation of the budget aided by a small establishment.

4851. You say the Collector may consolidate the budgets, but may he alter them?—Subject to the final orders of the Government he might propose alterations.

4852. Then you would empower the Collector to make alterations in the budget, but not finally?—Yes.

4853. Similarly with regard to the administration report; there is one administration report in the whole district for Local Fund matters, representing the consolidation of the four or five reports. You say there again the Collector should consolidate?—He may be left to consolidate it.

4854. But as the Collector would *ex-hypothesi* not have been concerned with the working of the Local Fund throughout the year, would not such consolidation be difficult for him?—He is on tour, and he knows the requirements of the district, and it would not be very difficult for him to do it.

4855. But he would no longer have that intimate knowledge of the transactions of the *taluk* Boards that he obtains at present as District Board President?—He would not have that intimate knowledge.

4856. Under your system each *taluk* Board would receive the whole of the land cess and other local fund receipts levied within its area?—Yes.

4857. Are there not grave inequalities within large districts—are there not divisions which are large in point of area but poor in point of revenue?—There are.

4858. At present such a division is helped by a grant from the District Board?—Yes.

4859. That is to say the resources of the district to a certain extent are pooled, and the wealthy and populous tracts help to pay for backward and poorly populated tracts?—Yes.

4860. Under your system they would no longer do that?—The District Board fund is only an appropriation of the land cess of those Boards. The other *taluk* Boards may as well be asked to contribute, the whole being treated as a district fund. We find that some of the villages are not able to afford the village establishment; then it is the District Fund that comes to their aid. The same thing would apply there.

4861. Then you would have a system of pooling the resources of the Boards?—Yes.

4862. At present the *taluk* Board has only the right to one-half of the cess, and the rest is pooled, but if it has the right to the whole of the land cess, how is the pooling to come in?—That would be adjusted to the requirements of each *taluk* Board.

4863. That is, the Collector is to have power to say to a particular *taluk* Board "You are not to have the whole of your resources, but you are to contribute a quarter of them to the adjoining *taluk*?"—He could make adjustments from time to time as regards the appropriation which, with the sanction of the Government, should be binding on these bodies. Of course, as it is now, the difficulties are only met by what the District Board appropriates from these funds; that is, they take half the land cess.

4864. But at present the District Board has statutory power to do it?—The same provision may be made; the law has to be altered anyhow, and we have only to put in a provision to that effect.

4865. Would not much more friction be caused by a system of pooling carried out by an outside agency—the Collector—than is at present caused

by the District Board, on which the *taluk* Boards are all represented, and which represents the common interests of the district?—But the Collector is not likely to do it unfairly; you can trust to the Collector to do it in a fair way.

4866. You think a *taluk* Board which found a large amount of its money taken by another *taluk* Board would accept the position cheerfully and with absolute confidence in the Collector?—They would also be helped in turn; suppose there was a hospital to be built or a bridge to be constructed they would also get a contribution, and in the natural course of things matters would adjust themselves; it is only mutual help.

4867. As to the Advisory Council, do you desire to make all its proceedings public?—Whether public or private there must be a record.

4868. Might there not be certain confidential matters which could not be conveniently recorded or discussed in a large body of people?—Then the Collector might not convene a meeting for that purpose at all; it is optional with him.

4869. It is to be optional with the Collector to consult the Advisory Council?—I also provide for the Advisory Council taking the initiative. The Collector can convene a meeting and record what they say, and if he thinks that the steps that he takes ought not to be divulged it would be for him to say.

4870. But suppose the Collector does not choose to consult the Advisory Council?—He has perfect freedom in the matter.

4871. Therefore he need only consult them or not as he thinks fit?—As far as he is concerned, yes.

4872. Suppose he does consult them and they do not agree with him?—He is not bound at all.

4873. He can over-rule them or not as he likes?—Yes.

4874. Have you had much to do with municipalities?—No.

4875. You could not say whether it would be desirable to give the Collector the powers of control that are now vested in Government or some of them?—I am not in a position to speak with the same knowledge.

4876. You were for a long time in the office of the Board of Revenue?—Yes.

4877. You therefore have a very good idea of the character of the work that goes up to the Board from Collectors and goes to Government from the Board?—Yes.

4878. There are a large number of routine matters that at present go up?—Yes.

4879. A large number of matters, for instance, that go from the Collector to the Board of Revenue, which the Secretary disposes of on his own authority and never troubles the members with?—That is what they call the routine papers.

4880. Also the Board has to send to Government a large number of more or less routine matters?—Quite so.

4881. Some of these restrictions are due to law?—Yes, to laws and Codes.

4882. Others to the Standing Orders of the Board of Revenue?—Yes.

4883. Has the Board of Revenue power to alter its own Standing Orders without the sanction of the Government?—Yes, but a copy of those orders goes to the Government, and it is open to the Government to object to them or not.

4884. Has it in practice interfered much?—Very rarely.

4885. You say the promotion of graded officers is based on merit; what do you mean by that?—Until the Civilian reaches the position of a Collector he is promoted by seniority; it is after that, when he comes to be made a member of the Board or is promoted to the High Court, that I think that merit should come into play. Until then I understand, unless there is something definite against the officer, they go by seniority.

4886. That you regard as fairly satisfactory?—Yes.

4887. Then I will take Deputy Collectors; in their case the promotion goes by seniority, does it not?—Yes; I think when there is a black mark against a certain officer they also overlook him; a Deputy Collector may be passed over for certain misconduct.

4888. For inefficiency we will say?—I do not think they will take account of inefficiency, because it is a matter which would differ in different Deputy Collectors.

4889. You say when a Deputy Collector has been found guilty of misconduct he is not promoted?—Generally the Local Government takes care not to promote him.

4890. But apart from that the promotion of Deputy Collectors goes by seniority?—Up to the Rs. 500 grade.

4891. What higher grades are there?—Rs. 600 and Rs. 700.

4892. Those are supposed to be selected by merit and not by seniority?—Yes.

4893. Are the men who would go into the Rs. 500, Rs. 600, or Rs. 700 grades generally senior men, or men sent up not according to seniority?—Up to the Rs. 500 grade they go by seniority; I have known instances when men have been passed over.

4894. There are certain proposals to create further sub-divisions and *taluks* now under consideration?—Yes.

4895. Speaking generally, do these proposals go far enough or would you go further yourself?—They were proposed after a good deal of discussion and after the ascertaining of various facts and figures relating to the work in each *taluk*.

4896. These proposals would meet the requirements of the case?—Yes.

4897. You have mentioned the sanitary assistant to the District Medical Officer; you say he is appointed at the expense of the Local Boards, and there is no sanitary work for him to do?—Yes, the Board does not know what to do with him; it finds it impossible to give him any work; he adds to the work. He writes reports and says that the sanitation of a village is bad and requires improvement; then he sends up periodical reports; these add immensely to our work; if we issue orders thereon to the tahsildar he sends orders to the inspector, and nothing is practically done except the creation of work.

4898. But is it not interesting to you to know that that particular village is in a good, bad, or indifferent condition?—It is no satisfaction to know, without any means of remedying it.

4899. You mean you have no money?—Yes.

4900. What about the village unions?—There are only 22, and even in their case there would be poverty of funds.

4901. If there were funds the officer might be useful?—Certainly, if the establishment were provided.

4902. Has he anything to do in municipalities?—No, they have their own sanitary establishment.

4903. Do you know at whose instance this officer was appointed?—The Sanitary Commissioner of the Government of Madras.

4904. When a clerk sends up an office note, is it not accompanied by the records of the case and by such facts as are necessary for reference?—Yes.

4905. Then the office note is a *précis* for the guidance of the Divisional Officer?—It is supposed to be.

4906. And there is nothing to prevent the Divisional Officer from reading the papers?—If he is so inclined.

4907. Does the office note as a rule give facts, or does it suggest an order that should be issued?—It depends upon the individual clerks; some of them venture to do it; some are afraid to do it.

4908. But take an energetic and industrious Divisional Officer; would he be influenced by the office note?—I do not think so.

4909. (Chairman.) From your knowledge of returns, are they accurately compiled?—As far as possible.

4910. I mean the crop returns, vital statistics returns, and so on?—My impression is that there is delay as regards the statistics of cultivation. Take the month of May; the returns may be brought in in the month of June or July; of course, the *karnam* takes some time too. Unless there is close supervision and the *karnam* is brought to book for such small delays, inaccuracies may take place. There are also instances in which cultivation has not been brought into account at all.

4911. So that the returns are not accurate?—I do not say not accurate—not very accurate I will say.

4912. (Mr. Meyer.) A previous witness produced a large number of returns prescribed by the Board of Revenue, yearly, quarterly and monthly. Were you in the Board's office when these returns were last revised?—Yes.

4913. What year was that?—They were revised by a Committee; I do not think that full effect was given to the recommendation of that Committee.

4914. That revision was in 1898 or 1899; originally there was a Committee of *sherishtadars*; other officials came in subsequently. Was there a general tendency to increase returns or reduce them?—To reduce them.

4915. There was a considerable reduction?—Yes.

4916. In your personal opinion, could further reduction have been made?—Yes, I think it is possible.

(The witness withdrew.)

Mr. D. W. G. COWIE, I.C.S., was called and examined.

4917. (Chairman.) You are acting Inspector-General of Police in the Presidency of Madras?—Yes.

4918. Will you state briefly the organization of the Police Department in Madras?—The Inspector-General's office is in charge of a Gazetted Officer of the rank of Superintendent called the Assistant Inspector-General. There are 5 officers of the rank of Deputy Inspector-General. Of these, one is the Commissioner of Police for Madras City, and another the Deputy Inspector-General in charge of the Criminal Intelligence and Railways. The other three officers are in charge of ranges which divide between them the districts of the Presidency. Officers of the rank of Superintendent number 34, and Assistant Superintendents 36. Forty appointments of Deputy Superintendents have been sanctioned, of which 21 have been filled up. There are 379 inspectors, 728 sub-inspectors, 89 sergeants, 2,505 head constables and 19,239 constables in the *mufassal* police. The strength of the Madras City

Police is 1 Commissioner, 2 Deputy Commissioners (who are Superintendents of Police), 1 Assistant Commissioner (who is a Deputy Superintendent), 13 inspectors, 61 sub-inspectors, 29 sergeants, 219 head constables and 1,376 constables. The powers of the Inspector-General are defined in section 9 of the Madras Act XXIV of 1859. He is charged with the general direction and control, the distribution, government and equipment of the force. In the execution of these duties he is subject to the approval of the Governor in Council. The fulfilment of his obligations necessitates frequent tours of inspection. The Inspector-General has certain powers assigned to him under the financial codes of sanctioning expenditure, and he can sanction for departmental execution building works not exceeding Rs. 2,500 in cost each. There are no rules as to what orders should be submitted to the Government for approval, but alterations involving expenditure or the conditions of service of officers would necessarily be so submitted.

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4919. You are charged with the discipline and interior economy of the police force?—Yes.

4920. With what department of the Local Government do you correspond?—The Judicial Department.

4921. Do you correspond direct with the Chief Secretary?—Officially, and demi-officially as well.

4922. Do you find any unreasonable delay or any unnecessary delay in the communications which pass from you to him and *vice versa*?—No, I do not think so.

4923. I think you are not merely a police officer?—No, I am a member of the Indian Civil Service, with 22 years' service.

4924. You are frequently of course on tour in the Presidency?—Yes.

4925. Have you got any general suggestions to make to us as to the possibility of so decentralizing the work as to enable it to go both smoother and quicker?—One idea I had was that there might be a reduction of appeals.

4926. Personal appeals or disciplinary appeals?—Personal appeals and other appeals—general administration.

4927. First of all let us deal with personal appeals; do you mean appeals of constables or officers under your control from small fines or punishments?—Yes.

4928. Would you follow the line taken by many other witnesses to limit that to a single appeal above the officer originally inflicting the punishment?—Yes, except perhaps in cases of dismissal.

4929. You would give a double appeal there?—Yes, I think I would allow a double appeal there.

4930. Or would you give a single appeal to a much higher authority?—Do you mean a single direct appeal to the higher authority than the officer next above?

4931. Yes.—I think I would give a single appeal to the officer next above, and then to one above him again.

4932. That you think ought to satisfy justice in every case?—Yes, I think so.

4933. What were the other kind of appeals?—I really meant general appeals on questions of general revenue administration; that is not a police matter at all; the personal appeals are the only ones we have to deal with.

4934. I understand you are below the strength of your force in the Madras Presidency—below the strength now sanctioned?—We are gradually working up to our sanctioned strength; different instalments have still to be sanctioned; there is one up now before the Government of India.

4935. Would you tell us what your relations are with the Director of Criminal Intelligence?—We have practically no relations.

4936. Is it advisable that he should enter into relations with you as the superior officer of police in this Presidency, or are you more happy under an independent system?—I think it would be better to remain under the present system.

4937. Do you ever correspond with the Inspectors-General in other provinces?—Every now and then we ask them what their practice is; for instance, we had a large correspondence about exchanging men for railway work on frontier railway stations.

4938. Do you have conferences among yourselves?—There was one some years ago; it was before my time—before I came into the province.

4939. Do you have a great number of statistics and returns to prepare?—No, I do not think so; we are not overburdened with them.

4940. Nothing that causes undue correspondence?—No, I should not say so from my experience of the office.

4941. How long have you been in the office altogether?—Eight months.

4942. Are you satisfied, so far as you have seen, with the relations between the District Superintendents and the District Magistrates?—Yes.

4943. There is no suggestion that you can make as to removing delay in certain cases?—No; I was District Magistrate for a number of years, and I never had any trouble with my Superintendents of Police.

4944. Their relations are happy so far as you know?—I think generally they are.

4945. Now with regard to officers subordinate to the District Superintendent, are you satisfied that their relations with the people in their districts are fairly good and speedy, and that no unnecessary delay occurs in dealing with crime and so on?—Of course, it is difficult to say how far things will be satisfactory, because we are in a transition state at present.

4946. You do not feel that you can usefully offer any remarks at this point?—Not with regard to that side of police work.

4947. What side can you offer any suggestions upon?—I have not any serious suggestion to make. There are a few little points in which I think Government might give the Inspector-General a free hand.

4948. Will you tell us what those points are?—One is the question of the appointment of unpassed men—men who have not passed the prescribed tests for certain appointments; the Inspector-General I think might be given a freer hand in that respect.

4949. Have you had lately any instructions or regulations issued by your Government restricting or enlarging your responsibilities as Inspector-General?—No, nothing.

4950. Do you know whether the Police Commission recommended any increase or restriction of these responsibilities?—One result of the Commission's work was that the Commissioner of Police for the City of Madras was placed directly under the Inspector-General.

4951. That is a purely local change only affecting the City of Madras, not the police force generally?—Yes, it affects the city only.

4952. (*Sir Steyning Edgerley*.) What is the relation of the Inspector-General with the Magistrate of the District; how is the responsibility divided; he is responsible in some measure for police work; who else is responsible?—I do not think the Inspector-General ever does, or can, interfere with the District Magistrate in his administration—keeping the peace of the district and that sort of thing.

4953. But what is supposed to be the division of duties in the Presidency—the District Magistrate is responsible for the repression of crime in the district?—The District Magistrate is responsible for the peace of the district.

4954. And for the suppression of crime?—Yes.

4955. And you for the organisation of the force in the district?—Yes.

4956. We were told yesterday that the District Superintendent of Police was wanting in the influence he ought to have because his powers were too restricted. It was suggested that the District Superintendent ought to have power of petty punishment, petty rewards, promotion up to 14 or 15 rupees, power of transfer of inspectors within the district. What have you to say to that?—I think he might promote constables to head constables for instance; I think it would be a good thing if he had the power of giving petty rewards so as to reward a man on the spot and promptly.

4957. Suppose you agree with him about those sort of things, who could do this; would you have to get the sanction of Government?—The Deputy Inspector-General can sanction rewards to a certain extent.

4958. Suppose you wanted to alter the constitution so that the District Superintendent could sanction these things, whose authority would be necessary?—I should have to ask the Government

4959. Another suggestion that was made was that the system of placing the Superintendents and Assistant Superintendents in charge of a district was not so good a one, as attaching an Assistant Superintendent to a district and allowing the Superintendent to use him as he thought best?—My own opinion is that the Assistant Superintendent should have his own range.

4960. The suggestion was that being in one office they could be in and out, could tour more easily, and that the Assistant Superintendent's office should be abolished?—I do not think that that would work very well. After all, the Assistant Superintendent has not much office work; he has a very small office.

4961. You are not in favour of the change?—No.

4962. You said you were in a state of transition; how does that come about?—The additions to the strength consequent on the recommendations of the Police Commission are being gradually introduced.

4963. Have you got all the sanctions that you want for that?—We have got the main sanction; now the re-allocation of the district forces is going on in instalments; the first instalment is now with the Government of India.

4964. What do you mean by the re-allocation?—Doing away with the old stations and boundaries, and forming new circles, and adjusting the new force to them.

4965. Have you got any of the new force yet?—Some of the proposals have been carried out; the reserves are now practically complete, and higher rates of pay of the superior staff have been introduced; half the new rank of Deputy Superintendents has been recruited, and so on.

4966. But you really have not carried out any of the re-organisation in the police stations?—No, we have not got any of the new circles or new stations yet.

4967. Have you got any new sub-inspectors yet?—Yes, we have 789 at present.

4968. What is the aggregate number to be?—1,444.

4969. Have you had any difficulty about that?—No, we get crowds of applicants.

4970. But I mean any difficulty with the Government of India?—No, none whatever.

4971. Do you know whether the Government of Madras have accepted the recommendations of the Police Commission generally?—Yes, I think they have.

4972. I understand that recently the uniform for the whole of India has been prescribed?—Yes, for Gazetted Officers.

4973. Has that made much change in your uniform here?—No, really very slight. I believe it was intended to be less expensive than the old uniform, but the fact is it costs much about the same; the new working dress—the khaki dress—is very popular.

4974. You are satisfied with that?—Yes, of course there are one or two very small items which might have been different perhaps.

4975. Practically you have had nothing to do with the Director of Criminal Intelligence?—No, nothing at all.

4976. (Mr. Meyer.) You have a Deputy Inspector-General in charge of Criminal Intelligence?—Yes.

4977. And correspondence would go on between him and the Director at Simla or Calcutta?—Yes.

4978. Has there been any complaint of excessive calls for information or interference on the part of the Director of Criminal Intelligence?—None whatever.

4979. Has there been any good obtained from his advice based on the work in other provinces?—I think our Criminal Investigation Department gets valuable information from him.

4980. You spoke of some delay in your district arrangements; before the Police Commission sat,

the Madras system was one of stations under head constables?—Yes.

4981. And the head constables were directly subordinate to the inspectors?—Yes.

4982. The finding of the Police Commission was that that was not quite a satisfactory system, and that you wanted officers of superior standing in charge of police stations—sub-inspectors?—Yes.

4983. And such delay as has occurred in re-organising your establishment is rather due to the fact that you have had to recruit a new agency to replace an old one, and you can only do that gradually?—Just so; the first instalment if sanctioned would have been introduced this October; it could not have been done sooner.

4984. You have spoken of Deputy Superintendents; was the intention that the Deputy Superintendent should take charge of a portion of the district as the Assistant Superintendent does now, or that he should be a Personal Assistant to the District Superintendent at headquarters?—I think he is intended to be a Personal Assistant at headquarters, but there also must be a number of them in charge of divisions.

4985. Then there will be both?—When we have full strength we shall have 40; there will be 28 police districts; that would give a Personal Assistant for each district, and we should nearly always want some at least to fill vacancies in divisions *vice* Assistant Superintendents on leave.

4986. Therefore you will have a certain number in divisional charge too?—Yes, we have seven or eight now.

4987. It was put to us by a previous witness that a constable cannot be black-marked even by his District Superintendent without an appeal; is that necessary?—I think an appeal against a black mark, unless it is the last black mark of a series which entails his dismissal, might be abolished. In fact, that is proposed in a draft Police Act for all India.

4988. A black mark only acts against a man seriously when a certain number have been piled up?—The third loses his increment if he has earned one, and a sixth entails his dismissal.

4989. Then you would not allow an appeal against a black mark until the sixth, when the consequences became serious?—I should rather be inclined to allow one against the third black mark, because it means that it takes away his increment.

4990. But you see no reason for appeals against the first and second black marks?—I do not think so.

4991. Is there anything in the law which obliges an appeal against the first and second?—Not that I know of.

4992. So that it is purely a departmental order?—It is practice I think.

4993. You have been a Collector for several years?—Yes.

4994. Have you any suggestion on which you feel particularly strongly which you wish to put before us in that capacity?—No, I do not think so. There is the suggestion that second appeals may be done away with generally.

4995. In administrative matters, or in disciplinary matters, or in both?—I should say in both.

4996. As a rule one appeal should suffice?—Yes.

4997. Would you say so in the case of the dismissal of an officer?—I do not think I would allow an appeal in the case of an officer except in the case of dismissal.

4998. But in the case of dismissal you would allow one?—Yes.

4999. Always or under certain conditions?—I think I should allow it in all cases of dismissal.

5000. You are acquainted with the report of the Police Commission?—Yes.

5001. (Mr. Hichens.) Generally, were the recommendations of that Commission in favour of uniformity throughout the different provinces on a large number of matters?—Yes.

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5002. Could you instance any cases where the uniformity that they recommended would not be desirable. For example, take uniforms; did they recommend that they should be uniform?—Only for Gazetted European Officers.

5003. Did they make that recommendation?—That is settled.

5004. Is it desirable to have uniformity in a point of that sort?—I see no objection to it.

5005. Then with regard to pay, did they make any recommendation in regard to uniformity?—I think the pay of the superior ranks is the same all over India, but the pay of the lower ranks varies to a certain extent with locality.

5006. Do the Government of India leave it to the provincial Government to pay their subordinate officers whatever they think fit?—No, I think the Government of India settled the whole thing on the lines of the Commission's Report.

5007. That is to say, the provincial Government have not got the power to settle the pay of their own subordinate officers?—They were consulted before the pay was settled.

5008. Should not the Government of Madras be able to settle for themselves what they are going to pay their subordinate officers without having to get the consent of the Government of India?—I do not think the Government of India could settle it over a certain figure without the consent of the Secretary of State.

5009. But without entering into the relations of the Government of India with the Secretary of State, is that not a matter that should be settled locally?—Well, it is a very big thing; personally, I should say it is a thing that ought to have gone to the Government of India.

5010. There are no municipal police anywhere in Madras?—No.

5011. The police are all under Government?—Yes.

5012. You would not recommend that any police power should be devolved upon local authorities?—No, certainly not.

5013. (*Mr. Dutt.*) Which officer now has the power of dismissing a head constable?—The District Superintendent can dismiss a head constable; then an appeal lies to the Deputy Inspector-General, a second appeal to the Inspector-General, and a third appeal, or rather a petition, to the Local Government.

5014. Can the appellant go up as far as the Government of India?—He can send up a petition, I think.

5015. But he has not a right of appeal?—I do not think so.

5016. Do you sometimes get remarks recorded by magistrates about the conduct of police in the investigation of cases which have come before the magistrates for trial?—Every now and then the magistrate reports a particular case, or the conduct of the police in connection with a number of cases.

5017. In Bengal there is a book in which the magistrate who tries a case can enter any remarks he likes about the conduct of the police; is there any such book here?—I think there is a form for every case the magistrate disposes of, and if he likes he can make remarks on the conduct of the police.

5018. Do these remarks go up to you or to the Deputy Inspector-General?—They do not go to the Deputy Inspector-General unless there is something very special; I do not think they go beyond the District Superintendent.

5019. Is action taken when such remarks are received?—I think so.

5020. But they do not generally come up to you?—No.

5021. What are the relations of the police with village watchmen in Madras villages?—The police have no control over them; they are entirely under the village magistrate.

5022. Are they not bound to report the occurrence of crimes to the nearest police station?—They need only report to the village magistrate and he will report to the police station.

5023. It is not part of the duty of the watchman to go direct to the police station?—I cannot say that it is his duty.

5024. (*Sir Frederic Lely.*) As to appeals, would you allow a second appeal in the case of reductions as well as dismissals; reduction is partial dismissal of course?—I do not think I would, because the controlling authority could always interfere if injustice had been done.

5025. You would not give a second appeal as a matter of right in a case where a man was reduced say from Rs. 25 to Rs. 10; it might be a more serious thing to him than a full dismissal?—You would have to limit it somewhere, would you not?

5026. My own suggestion is that reductions should be put on the same footing as dismissals; you do not think so?—I do not think I would do that.

5027. Do you not think there is a real danger of depriving the lower police Service of some attraction by reducing the right of appeal? The police Service is not very popular, is it, in itself?—There is no difficulty about recruiting in most of our Madras districts.

5028. You do not think there would be any real danger in reducing the right of appeal—I mean in making the service dangerously unpopular?—No, I should not say so.

5029. As to your relations with the District Magistrate; do you work at all in concert with him; when you visit the district do you make a point of seeing him?—Yes, always.

5030. Have you a special detective staff at your disposal in your office—I mean detective experts?—In the Criminal Investigation branch of my office.

5031. That is under your Deputy?—Yes.

5032. Suppose you or your Deputy heard rumours of some impending trouble say in a district, or a gang of coiners, would you send one of your special staff to enquire into it?—My Deputy would.

5033. Would he do that in consultation with the district authorities?—Yes, I think he would in the ordinary course consult them; I think they would work together.

5034. Is he not bound to do so by the rules; under present conditions is it possible for him to send one of his own men into a district without even the knowledge of the District Superintendent?—It is quite possible.

5035. Is that right?—I do not think it is usual.

5036. Do you think it should be allowed; is it not subversive of discipline for a policeman to be working in a district without the knowledge even of the local head of the police?—Yes, I think he ought to know certainly.

5037. But there is no provision making it compulsory to inform the district authorities?—I should not like to answer that question yes or no.

5038. You think it ought to be made compulsory?—Yes.

5039. Does the Director of Criminal Investigation under the Government of India ever act in that way; if he sent his emissaries into a district under your control would you have no objection?—I think he would only do it through the local Inspector-General.

5040. But you are not clear as to the division of authority in that way?—I think he would act through his own subordinates.

5041. Independently of the District Officer?—I am not sure.

5042. As a general principle, you would agree that the District Superintendent of Police, acting under the general supervision of the District Magistrate, should be solely responsible for the treatment of crime in his district—I mean local crime?—Yes.

5043. Then as to this change of system that has been recently introduced; do you consider that on the whole the changes are improvements or do you not?—It is rather too soon to give any opinion I think.

5044. I suppose they were made by the Government of India?—Yes, by the Government of India

on the recommendation of the Police Commission.

5045. They also gave the money?—Yes.

5046. If the Local Government had had the money there is no reason to suppose that they would not have made improvements before?—No doubt they would.

(The witness withdrew.)

Mr. C. J. HIGGS was called and examined.

5047. (Chairman.) You are acting as Chairman of the Madras Trades Association?—Yes; the Madras Trades Association having been invited by Government to nominate witnesses to give evidence before this Commission, I have been desired by the members, as Acting Chairman, to represent them. I am unable to say that trading interests are unduly hampered by the existing state of affairs, but on the question of decentralization in the abstract the trading community would prefer to see as large a measure of decentralization introduced into the Government of this country as is compatible with the safeguarding of imperial interests.

We know from experience that all large business concerns can only be successfully worked on a carefully arranged system of decentralization, and we think that an analogy between such concerns and the larger operations of Government may be fairly permitted. A large trading concern with branches in several parts of India offers some comparison in regard to methods, and in any such business concern the system of trusting the man on the spot is the keynote to success. As traders, therefore, we entirely believe in a system of decentralization and would apply it within all reasonable limits to the Government of the country. We think that centralized rules put a premium on irresponsibility and incompetence, and that men who possess originality, executive ability and the power to act promptly and wisely in an emergency are handicapped by such rules and reduced to the level of the incompetent. We recognise that such rules have been made to protect the weakest link in the chain, but we think it better that the chain should occasionally snap and the weak link thus disclosed be supplied by a stronger one, than that all initiative should be denied to good men by cast-iron regulations. We recognise that the rules by which the officers of Government are guided are the outcome of years of experience and have not been framed capriciously and without reason, and we admit that in a country like India it is necessary that a large measure of controlling power should remain in the hands of the highest authority, but we think the time has arrived when a larger share of control may safely be given to provincial Governments and scope for initiative be afforded to officers of Government of proved ability.

The hard and fast rules laid down in the Civil Account Code and the Public Works Department Code in regard to the purchase of European stores might with advantage be relaxed and purchasing departments might be given a freer hand in placing their orders. It is unjust that trading firms in India should be specifically excluded from any share of the Government orders for articles in which they deal. This is felt to be a distinct grievance by my Association, the members of which bear a heavy share of the burden of taxation and invest their capital—and incidentally their lives—in enterprises which tend to the general prosperity of the country. It is presumed that the prohibition against giving orders to local firms for articles of European manufacture is based on the fallacy that such articles can be more cheaply procured and imported through the agency of the India Office. There is scarcely an article of this description so imported by Government that local traders would not be prepared to supply to Government at rates at least as low as those now paid. If the spending departments were entrusted with larger powers and given an unrestricted market they would soon find where orders could be most advantageously placed.

If it is not considered possible to give the free hand I ask for, I would ask that at least the low

limit of Rs. 50, within which an officer may buy locally, may be very considerably increased, say to Rs. 500. The present limit operates against Government frequently, as, for instance, when small quantities of an article have to be purchased at a higher rate than a larger quantity can be obtained for, in order to keep within the limit. It will be said, of course, that in such a case the officer should put his order through the usual channel or obtain formal sanction to exceed the limit, but it is well known that many cases arise in which even the delay of obtaining the formal sanction would defeat the purpose for which the goods are wanted.

There are many other restrictions on trade in the Government Codes which seem to be quite unjustifiable. Such for instance is the prohibition against buying typewriters or Chubb's locks in the local market. The purchase of books or newspapers is also strictly prohibited. There appears to be some relaxation in favour of Madras and Bombay in this respect, as in these Presidencies a Government official can get his books or newspapers through the local Superintendent of Stationery, but in all other parts of India orders must go through the Controller in Calcutta. Except that small sums are placed at the disposal of one or two officials annually for the purchase of books in the country, every book required for official purposes is ordered from one home firm.

The appointment of Inspectors-General attached to the departments of the Government of India and dealing with departments which are primarily administered by Local Governments is unsound in principle and acts detrimentally to trade. In a country like India it is impossible to bring into line the varying conditions existing in different parts of the Empire, and the attempt to standardise practice throughout the country without regard to local conditions must result harmfully. I believe that since the appointment of the Controller of Printing and Stationery a few years ago attempts have been made to standardise the methods of work and rates of wages in the official printing establishments throughout the country. It must be patent to everyone that this is wrong in principle when conditions vary so greatly as they do between north and south India. Labour in the south is cheap, in the north it is comparatively dear. An attempt, therefore, to force the Local Government press to do binding work by the piece on the lines adopted by other Government presses in other parts of the country, would result in a very serious disturbance of the labour market here which would affect the printing and binding trade most adversely. If my information is correct, local employers of labour in this industry owe much to the Madras Government for resisting this and similar attempts to interfere with established trade customs without due regard to local conditions. Periodical conferences between provincial Heads of Departments would be quite sufficient to systematize work and keep up such a standard of uniformity as is desirable, and would certainly be a much less expensive method of arriving at this end.

Private printing establishments occasionally do work for Government departments on the condition that all charges are approved by the Superintendent of the Local Government Press. As this officer has himself to work under the same labour conditions there is no particular unfairness to local trade in this, but now that an official in Calcutta has the right to dictate rates which may be quite unsuited to local conditions, the local printer has no guarantee that his work will not finally be paid for at rates that he cannot regard as fair, because in some other parts of India, under different conditions, other

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rates prevail. In one case, an amount passed and closed two years ago has recently been reopened by the Controller and much useful time and some stationery has been spent in correspondence over a sum of 8 As. and 10 pies.

The Controller of Stationery may interfere with contracts placed by the Superintendent of Stationery, and without regard to the suitability of the articles ordered to the purpose for which it is required, may decline to sanction such order and may place it elsewhere. It is open to him to decline to sanction an order placed with a Madras firm and order it to be placed with a Calcutta firm.

The frequent change in the officer holding the position of Collector of Sea Customs has been more than once called attention to by my Association and the Chamber of Commerce. This officer is necessarily in close touch with trading matters, and our complaint is that when a man has become thoroughly acquainted with local trade conditions he is shifted and a new man takes his place. I would desire to see more permanence in posts of this kind, and I think that the frequent transfers in Government service generally are not conducive to good government.

5048. You are yourself in business here?—I am partner in a business firm here.

5049. Are you a member yourself of the Madras Municipality?—I am a member of the Corporation of Madras and also a member of the Port Trust; I am also an ex-Sheriff of Madras.

5050. Then you have some practical experience of the local government of the city of Madras?—Yes. I may claim some small practical experience.

5051. Are you still a member of the Port Trust?—Yes.

5052. With regard to either the Port Trust or the Municipality, do you find that there is any undue delay in dealing with the Local Government, or is there excessive correspondence, or are there any general improvements which you could suggest to us?—I certainly entertain the opinion that there might be a very much freer hand given to the Corporation in many matters. I am not disposed to say that an absolutely free hand should be given; I believe that Government control is not only good but necessary; but I think that in regard to petty details, particularly in regard to the establishment of the Corporation and in its minor budget proposals, they might be given quite a free hand without the interference of Government.

5053. You think from your experience that there is certain relaxation of control desirable both in the interests of the Government and in the interests of the Municipality?—Certainly in the interests of the Municipality, and I take it that Government interests would not suffer.

5054. As Chairman of the Trades Association you make a statement with regard to the purchase of European goods by local authorities; would it save time if that were sanctioned?—I think it would; I think also it would be in the interests of Government.

5055. You are aware that the matter is now under consideration?—I am aware that a Committee visited Madras, before which my Association had not an opportunity of giving evidence.

5056. What was that Committee?—I think it was called the Stores Committee.

5057. Was that a Government of India Committee?—Yes. We corresponded with the Committee afterwards more or less on this point. In the Civil Account Code there is an absolute prohibition against dealing with local firms; we regard that as a grievance.

5058. This Committee did not ask you to give evidence?—No, we were not asked to give evidence and we afterwards communicated with them on that point; they said that we might have offered to give evidence, but we did not know that we were entitled to offer ourselves.

5059. However, the matter is under consideration, and I will not press you further on that point.

Generally, your view is that the local officials might be given some increased powers with regard to the purchase of European goods and goods produced in this country?—Yes, generally.

5060. With regard to the control of the local press; you say that the desire of the Government of India for uniformity has adversely affected you?—With reference to the appointment of a Controller of Printing and Stationery, the endeavour to apply conditions which exist in other parts of India to this particular part of the country is dangerous to local interests. I have mentioned the case of binding work, which has been done at the Government press on the same system as is the case with all private establishments. I have reason to believe that the Controller has tried to enforce a system there which obtains in some other part of the country, which system if introduced would undoubtedly unsettle the Madras wages market, and cost the Government of Madras a larger sum.

5061. With regard to the point you raise about the transfer of officers, does this adversely affect traders when those officers happen to be Collectors of Sea Customs?—I am speaking only of the Collector of Sea Customs, because he is the officer with whom traders are most in contact. Speaking generally, I believe that transfers throughout the country are objectionable, but with regard to the Collector of Sea Customs it has been a matter of complaint that he has been so frequently transferred that before a man has accustomed himself to local conditions he is sent away and a stranger comes in.

5062. That has the effect of delaying the liberation of goods?—It certainly has an adverse effect on trade generally; a man who is known to, and accessible to, the traders generally, is a man who can expedite business, and he has started, and gone a long way towards, understanding any matter put before him.

5063. Are goods often liberated from detention before a cheque is actually paid for the customs dues?—I think not; in my experience it is rather the other way about. I think customs dues are frequently paid before the amount due on the goods is made up.

5064. Therefore the knowledge of the Collector of Customs of the financial standing of a firm would not affect his dealings with the trading community?—Probably not, because I think Government takes no risk in that respect.

5065. Still, you would like to see a greater permanency?—I think a greater permanency would be beneficial all round.

5066. (Mr. Meyer.) About the Collector of Sea Customs and his transfers; was that a subject on which your Association memorialised the Government of India 2 or 3 years ago?—I am not sure that we memorialised the Government of India; I know that the matter has come before us and that we have made representations on the subject.

5067. You say you made representations to the Government, but you are not quite certain whether it was to the Local Government or to the Government of India?—When I say that we have made representations, I would confine myself to saying that we have commented in our annual reports and at our annual meetings on the frequency of transfers.

5068. Are you aware that there has been a change made in the status of the Collector of Sea Customs and the method of his appointment?—Yes, I am aware that an Imperial Service, and a very centralised service I take it, has now been established.

5069. Are you aware that one of the reasons assigned for the formation of that Service was to avoid these frequent transfers and to give officers sufficient inducement to stay a long time in the customs?—In so far as that is the reason, I entirely approve of it, but I believe that the present Collector of Sea Customs, who has been here quite a short time, and is the first appointed under the new scheme, is about to be moved.

5070. If the creation of the Imperial Service had the effect of reducing these constant transfers

of which you complain, you would welcome it, but otherwise you would not?—I should welcome anything which tended to permanency in a department such as that, because that is a department which very closely affects trade interests.

5071. You speak of interference by the Controller of Printing and Stationery with the Madras Government Press; have you any knowledge of the work of the Madras Government Press?—I have some knowledge—not of course any official knowledge. I am aware, as a printer myself, of what is going on in other printing establishments, including the Government Press.

5072. You say there are orders in such matters as book-binding which are injudicious?—I do not attack them as injudicious orders; I merely state that instructions have been given to the Madras Superintendent to conform to the conditions existing in other places with regard to this particular work.

5073. But what is the foundation of your opinion; is it hearsay or have you direct knowledge of the subject?—My information is derived more or less from private conversation with the people concerned.

5074. With the Press Superintendents?—Yes, I cannot claim to have any official knowledge on the subject whatever.

5075. You are therefore not in a position to say what the precise orders or instructions of the Controller were, and what his motives were?—Precisely; I am not dealing with that except as an illustration of the point that centralization as represented by Controllers-General is likely to interfere with local conditions and local trade interests.

5076. Can the Controller force the Madras Government Press to do anything he wishes; is it not a matter for the discretion of the Madras Government?—That I cannot answer; that is entirely beyond my knowledge.

5077. You are on the Port Trust?—I am a member of the Port Trust.

5078. Do you consider as a member of the Port Trust that the Government control is too rigid?—No, I do not. I think with regard to the Port Trust, as recently constituted, that it has a free hand and a full measure of responsibility. Government, of course, maintain financial control, but all schemes that have been prepared in the past by the Port Trust have been sanctioned, and I cannot think of any instance in which Government interference has been detrimental.

5079. For all works over a certain amount you have to send estimates to the Government for sanction?—Yes.

5080. Apart from ordinary budget control, these specific works have to go up?—Yes.

5081. Is that necessary in all cases?—I should not consider it necessary in small matters—works of say under a lakh in cost—but with regard to harbour works, they are usually of an expensive and important nature, and I think probably Government supervision in these matters is desirable.

5082. Do you happen to know what the present limit is beyond which you must send up to Government?—I do not.

5083. Is it below a lakh?—Yes, it is below a lakh.

5084. Your point is that within a lakh the Port Trust might be left to their own discretion and over a lakh they should go to Government?—I think so.

5085. (*Sir Steyning Edgerley.*) Are the big markets in India now ready to supply European goods for Government?—Undoubtedly.

5086. Are they capable of meeting the demands of Government?—Quite capable. Naturally, if Government orders were suddenly thrown on the market there would be a shortage at first, but

that would rectify itself probably within the course of a few months.

5087. Do you consider it of any advantage to the trade of the country, or do you consider it a matter of indifference, that the management of all the different customs houses should be identical—I mean is the system of Bombay, Calcutta, Rangoon, and Karachi, a matter of indifference to you in Madras?—It would be a matter of indifference if our landing and customs house arrangements are taken into consideration; but so far as the general system is concerned I think it is uniform throughout the country.

5088. Up to the other day the control was in the hands of the provincial Governments?—Until quite recently.

5089. Apart from the question of the transfer of officials—which is an accident—do you consider that a change which practically would bring about great uniformity is, in the matter of sea customs, a change for the benefit of trade or not?—I think, on the whole, it is for the benefit of trade.

5090. Then you think it is desirable that the control of the sea customs of a country, however big, should all be in one hand?—I think so, inasmuch as the customs duty would be the same everywhere; the conditions apply all over the country.

5091. You think it is a function practically of the Central Government?—I think it is.

5092. (*Sir Frederic Lely.*) Have you had experience of any complaints on behalf of the minor ports of Madras that port dues are levied there and instead of being spent locally are absorbed in the work of the port of Madras?—I have no knowledge of that.

5093. (*Mr. Dutt.*) Does the Government of India give any preference to goods produced in this country if they can be supplied at the same rate and of the same quality as goods imported?—Yes, there is a distinct preference in favour of Indian-made goods; in fact, it extends to the prohibition of the use of European articles in many respects—paper for instance.

5094. Is that rule on the whole a sound one?—In the interests of the trade of the country, which is thereby protected, it is probably sound, but taking a wider view of it I do not think it is.

5095. Is there not risk of extravagance if the rules as to the purchase of European goods were relaxed?—I think not.

5096. And in the case of the lower officials, you do not think there would be any risk of corruption?—I do not see that the door is any more opened to corruption.

5097. (*Mr. Hichens.*) Has the Madras Municipality power to purchase their stores locally?—They may purchase their goods locally but they must purchase by contract; they cannot go into the open market and buy.

5098. They must put the things up to tender?—Yes.

5099. Suppose, for example, they intended to embark on some scheme or another; I take it that first of all probably, if it was a large scheme, they would have to get the approval of the Government?—Yes, to anything over a lakh in expenditure.

5100. Having got that, would they have to submit their tenders to the Government, or would they be allowed to select the tender which (within the rules) appeared to them most desirable?—They would not need to submit their tenders to the Government. Government sanction having been given to the general work, the details of it would be supervised by the executive of the Corporation; it would be the Standing Committee of the Corporation who would deal with tenders.

5101. So far as the Madras Municipality is concerned you are satisfied that they have all the powers they could want in that matter?—Yes, I think they have.

(*The witness withdrew.*)

Mr. C. J. Higgs.

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M. R. Ry. T. N. SIVAGNANAM PILLAI AVARGAL was called and examined.

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5102. (Chairman.) Will you state briefly the nature of your duties?—I am a Deputy Collector of Namakkal. I am in charge of two *taluks*, which comprise an area of about 900,000 acres with a population of 600,000, and a demand of nearly 10 lakhs of rupees under land revenue and cesses. There are over 200 revenue villages. Collection and account work is done by a staff of 300 village munsiffs and *monigars* and 180 *karnams*. The whole work is supervised by an outdoor staff of eight revenue inspectors, three deputy tahsildars and two tahsildars. I have also to dispose of first class cases, maintenance cases and cases under the security provisions of the Criminal Procedure Code and also hear appeals from the sub-magistrates of the division. Besides revenue and magisterial work I have to do a certain amount of work for the Local Funds as the President of the *taluk* Board. In that capacity I have to supervise the work of 11 union panchayats.

As an instance of the excessive leaning of the Government of India towards uniformity, mention may be made of the recent orders under which the interest on advances to cultivators under the Loans Acts has been raised from 5 to 6½ per cent. The former rate has been in force in this Presidency for the last nine years and is the rate which the Local Government had always thought to be a proper rate. The reasons adduced by the Government of India are that 6½ per cent. is the rate which is adopted in provinces other than Madras, Bombay and Burma, and that the general opinion of the Local Government of Northern India is that there is no reason for reducing their present rate of 6½ per cent.

The existing rules regarding appeals are not unnecessarily liberal and may therefore be continued.

Executive Officers have sufficient opportunities for personal contact with the people in their frequent tours. Under the rules, a Divisional Officer has to spend 2½ months in every half year in camp.

I do not think that transfers of Deputy Collectors are unnecessarily frequent. In fact as many as 18 were at one station for more than five years at the beginning of this year; Government have recently transferred eight of these officers. District munsiffs are as a rule transferred after three years' stay, but in the case of Deputy Collectors not less than five years seem necessary. One year will be required to make the officer tolerably well acquainted with his division, another will be needed to make him thoroughly familiar and view questions from all points of view. During the next three years he will be able to frame schemes and do something useful out of the ordinary groove of office routine for the improvement of the people and for the enhancement of the revenue.

There are at present five grades of tahsildars on Rs. 250, 225, 200, 175, and 150. After the appointment of stationary sub-magistrates the work of the tahsildars has been appreciably reduced, and with the redistribution of *taluks* which is now awaiting the sanction of the Secretary of State, there will not be much difference between one *taluk* and another. There is therefore no reason why any tahsildar should be paid more than Rs. 200. The two grades 225 and 250 may well be abolished. Another reason for the proposed abolition is that the pay of the last grade Deputy Collector is fixed at Rs. 250, and it is often not a pleasant state of things to have an acting Deputy Collector of the last grade (probably a permanent tahsildar on Rs. 200 or 225) wielding authority over a permanent first class tahsildar on Rs. 250 with many years ripe experience at his credit. The saving thus effected might be utilized in creating a third class of deputy tahsildar and sub-magistrates on Rs. 150. Considering the enormous power which a sub-magistrate wields, it does not seem to be too much to pay some of them Rs. 150. This overlapping between the last grade tahsildar and the first grade deputy tahsildar will also be

conducive to good results in another respect. Persons who have done well only as Magistrates may be promoted to the first class of deputy tahsildars, while those who show an aptitude for revenue work also may be promoted to the last grade tahsildars.

Deputy tahsildars and tahsildars should be made *ex-officio* members of the *taluk* Board. They tour about the roads frequently and inspect so many places, and it will be a distinct advantage to have them on the *taluk* Board. The control of and the revenue from markets in unions may be transferred to the unions themselves. At present it is the *taluk* Board that gets the income. The panchayat will be able to carry many reforms if their resources are thus augmented.

In the matter of location of liquor shops the union panchayats may be usefully consulted.

Outside the Presidency capital and certain important towns, there is no material worth the name for the formation of Advisory, much less of Administrative, Councils to assist Divisional or District Authorities. It is with very great difficulty that Presidents of *taluk* Boards find suitable candidates for vacancies in *taluk* Boards and union panchayats. It must be many years before the scheme can be thought of. Before the introduction of any such system, the inhabitants should have learnt sufficiently of the need for tolerance, in respect of caste and religion. At present the several elements are in check only under the firm hand of the British Government.

In the early days of the British administration, the village panchayat was a powerful body. Even now, it is so in remote localities or among certain sects of people. It is very strong among artisans. In consequence of the non-existence of such a panchayat, the villagers are now driven to towns in respect of their civil and criminal cases, where they come under the unwholesome influence of law touts. Every step taken to resuscitate the old system will be a boon conferred on the poor ignorant litigants of villages. At each revenue village a panchayat of five should be constituted with the village munsiff as the President and the *karnam* as the Secretary, the remaining four members being selected by the tahsildar on account of their property and other qualifications, due regard being had to the representation of factions and classes of communities. This panchayat may for the present be invested with power to dispose of all thefts under section 379, Indian Penal Code, where the value of the property does not exceed rupees five, and inconsiderable assaults and affrays, either by fine up to that amount or by simple detention for 12 hours or detention in stocks for six hours in the case of lower classes. In respect of civil matters they may have power to dispose of all suits up to Rs. 20.

At present the village munsiff in his individual capacity has power to take cognizance of thefts up to one rupee and of inconsiderable assaults and of suits for amounts up to Rs. 20, but for various reasons these powers are not sufficiently utilised. In some cases the village munsiffs are lazy, in others people have lost confidence in them for one reason or another, in certain other instances the fascination of having the cases tried before the higher tribunals is great. The law touts are not slow to avail themselves of all these causes to their advantage. To combat against the tendency I would propose that district munsiffs and sub-magistrates should steadily set their faces against entertaining cases of the nature mentioned above, and refer such cases to the village panchayat for disposal in the same way that complaints of the second and third class cases when presented to a first class magistrate are referred by him to those magistrates for disposal according to law. In the first place cases of hard swearing will become rarer. A witness will think twice before he tells a falsehood before the village panchayat. The eyes of the whole village are on him and the opprobrium attaching to the giving of false evidence is not a negligible factor. In the

next place all costs of suits and vakils' fees will be a clear saving to the parties. The work of the district munsiff will also be materially reduced. Out of 3,314 small cause suits filed in the local district munsiff's court in three years as many as 1,326 relate to claims of Rs. 20 and less.

Another direction and a most important one in which the village panchayat can be utilized is in keeping the place sanitarily clean and accessible to the outer world. At present nothing is done in this direction for want of funds. All the money collected from the villages on account of land cess is utilized for the roads and the big works which are constantly engaging the attention of the *taluk* Boards. The villages are generally left to take care of themselves. There are several villages which have not even a fair weather track connecting the village site with any of the roads. The villagers have to carry their produce on their heads for a distance of about two or three miles before they can put them in a cart. In many villages people have to go long distances to bring drinking water. All these defects will disappear if out of the land cess collection of one anna in the rupee one pie in the rupee is earmarked for local expenditure. The training which the village panchayat will receive in the administration of this fund and of justice in civil and criminal cases will make them very useful citizens and will fit them to take active part in greater schemes affecting their interests at a later date.

5103. Might some increased power be given to tahsildars in the appointment of village officers?—Yes.

5104. What is the pay of these village officers?—It rises from Rs. 5 to Rs. 14.

5105. Would you give the tahsildar power to dismiss them?—Yes; if they can appoint, they should also dismiss.

5106. In such a case as that should the tahsildar submit a copy of the proceedings?—Yes, he does so in the matter of appointments, and it is open to the Divisional Officer, on reading the papers and the proceedings of the tahsildar, either to call for the records or to wait until the party appeals. In either case he can pass his own verdict if the party is aggrieved.

5107. So that the Divisional Officer should confirm the appointment by the tahsildar?—Yes.

5108. And if the man is subsequently dismissed there should be an appeal to the Divisional Officer?—Yes, and there should be a revision by the Collector if necessary—a first appeal and one revision.

5109. You have no particular desire to alter the present status of tahsildars?—No, no particular desire, except that I should like to have a grading of deputy tahsildars at Rs. 150.

5110. You would like a grade of tahsildars below that which now exists?—We have now five grades of tahsildars from Rs. 250 to Rs. 150; deputy tahsildars, only two grades, Rs. 100 and Rs. 120. I should like a grade of deputy tahsildars at Rs. 150 and to do away with the first two grades of tahsildars, the Rs. 250 grade and the Rs. 225 grade. Then there would be opportunity for an officer to rise from the lower rungs of the ladder—first as deputy tahsildar, Rs. 100, then Rs. 120, then Rs. 150; then by gradual rises to tahsildar at Rs. 200, then becoming a Deputy Collector at Rs. 250. That is the lowest grade of Deputy Collector.

5111. You think your scheme would provide some chance of promotion to the tahsildars?—Yes; at present there is some anomaly in the grade of tahsildars at Rs. 250 being subject to an officiating Deputy Collector on Rs. 200 or Rs. 225.

5112. You complain that sometimes a senior tahsildar is put under a man who is getting a lower rate of pay than he is himself?—He will draw Rs. 250, but his permanent rank is only Rs. 225 or Rs. 200.

5113. Have you anything to say about District Boards?—The District Boards perform a useful function and they ought to be retained together with the *taluk* Boards and the present union panchayats.

5114. Have you anything to say about the formation of Advisory Councils?—I think that the time has not yet come for the formation of such Advisory Councils, much less for the formation of Administrative Councils, because we cannot get sufficient material in outside places to help the Divisional Officer or District Collector on such matters.

5115. The difficulty of finding suitable persons would be a serious drawback to the formation of such bodies?—Yes.

5116. You lay great stress on the advisability of forming village panchayats?—Yes.

5117. You think they would be a very useful body?—Yes, the district munsiff and sub-magistrates should be made to refer back cases to the village panchayats; it is only then that effect can be given to my proposal; otherwise it will be quite useless; they will entertain suits and complaints and try simple cases and nobody will go to the village panchayat in preference to the other. If the Government decided to give my plan a fair trial it ought also to make it a rule that sub-magistrates and district munsiffs should rigidly refer back cases unless in exceptional cases they find it necessary to keep them on their own file. That is what a first class magistrate does in respect of second and third class cases; he generally refers them to the sub-magistrates.

5118. You say that the village panchayats could clear up all the civil and criminal petty cases?—Yes.

5119. That they could deal with the village school?—Yes.

5120. And village sanitation?—Yes, with the fund for village purposes which I propose to institute.

5121. A very small cess on land?—Yes; 12 pies is now levied in the rupee; my proposal is that one pie out of the 12 should be earmarked for local needs, to be spent in the village.

5122. Do you think that the returns of vital statistics and other returns that you submit are accurately compiled?—Every endeavour is made to compile them as accurately as possible. As to the vital statistics return, in the case of Government villages you might almost say that it is absolutely correct, but in the case of *mitta* villages it is only an estimate; we are asked to say to the best of our ability.

5123. And very often people take different views of what should or should not go into a return?—Yes, so that you cannot place much reliance on it.

5124. (*Sir Frederic Lely.*) As Deputy Collector you represent the Government officially before your own people?—Yes.

5125. Are you a native of the part of the country in which your charge is situated?—I am a native of Tinnevely, the southernmost district of the Presidency.

5126. The language of the district is your own household language?—Yes, Tamil; but I have also passed in Telugu.

5127. Do you consider it your duty to explain the views of Government to the people and ascertain their feelings?—Yes, personally I do. I talk to all the people.

5128. Do you go on tour?—I go on tour for two and a half months out of every six months.

5129. How long do you stay in each village?—Not less than a day; sometimes, where the work demands it, two or three days.

5130. Where do you put up?—In most of the important places we have got travellers' bungalows. From one camp we can visit villages lying within a radius of 5 or 6 miles; then when we have exhausted that neighbourhood we move off to another camp.

5131. Do you always live in travellers' bungalows?—Yes, where available.

5132. If a bungalow is not available, what do you do?—Then we live in tents; I have not yet provided myself with tents, but I am expected to do so, and I shall do so.

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5133. You propose to establish these village panchayats with a certain amount of extra taxation?—Not extra taxation; only the existing taxation to be earmarked for a particular purpose.

5134. You are in charge of two taluks?—Yes.

5135. Do they form a division of the district?—Yes, one of the four divisions of the district.

5136. So you are a Divisional Officer?—Yes.

5137. What do you mean when you speak of Government villages?—That is where the revenue is collected direct from the raiyats.

5138. The others are zamindari villages?—Yes. Those are mitta villages. At the time of the first introduction of British Government the villages were leased out, and those people who took leases have now become landlords.

5139. (Mr. Dutt.) Are there not half a dozen men in a district capable of advising the Collector in matters concerning the welfare of the villagers themselves?—In a Presidency town there are.

5140. I am speaking of the districts?—So far as my division is concerned, I could not fix upon six people to advise me on matters of this sort.

5141. And in the villages?—No, certainly not.

5142. (Mr. Hichens.) Have the District Boards and the Boards under them sufficient powers?—I think they have.

5143. Have you personal experience of the work of those Boards?—Yes, I was Vice-President of a District Board and am now President of a taluk Board.

5144. Is it not laid down in the provincial law what the cess on the land shall be?—Yes, one anna in the rupee.

5145. And they have to collect that whether they like it or not?—The Revenue Department collects it and hands it over to the District Board.

5146. But the District Board has no say in the amount; the District Board cannot say "We think that times are bad, we would rather economise and reduce the cess to one pie"?—No, they could not do that; the law as it stands does not give them the power; in fact whatever amount is collected by the Revenue Department is handed over to them, and the Revenue Department is bound to follow the law, which is that on every rupee of assessment they shall collect one anna; and at the time when remissions are granted they will not even grant remissions of land cess.

5147. Then even with regard to the spending of that money they have no free hand?—The District Boards are subject mostly to the control of Government.

5148. Is that control fairly frequently exercised or not?—Yes, it is pretty freely exercised I think.

5149. Bearing those points in mind, do you think that they have a sufficient amount of independence?—In that way I should say they have not got sufficient independence.

5150. I suppose you have seen in the papers a statement to the effect that these District Boards and local authorities ought to have more responsibility?—Yes, they ought to have more responsibility.

5151. Would you be prepared to say that these Boards should have power of independent action in any way; for example, would you be prepared to say that the District Board knows its own business better than anybody else, the matters that come up to them are matters of purely local importance, and therefore if they choose to say "We do not want to have such a large tax on the land this year" they should be entitled to say so; would you advocate that?—On a question of principle I should say yes, but I do not know whether the present members who form the District Board could be trusted to exercise their discretion in that way.

5152. You would say perhaps that the time is not ripe?—The time is not yet ripe.

5153. How do you propose, so to speak, to ripen the time?—The people must educate themselves first.

5154. But how is that to be done; can you educate a man to take responsibility unless you give him some?—Already the Government has given some with certain restrictions, and when they acquit themselves properly the Government will be prepared to give them more. Let me cite a particular instance, the provision for plague. Government, having to provide for plague in a certain district and to go to considerable expense, might make a general call for money; one district might say "Plague is not in our district, why should we contribute," and any amount of representation on the part of the Government would fall flat on the members of the District Board; in consequence Government is obliged to say "You shall contribute so much."

5155. Your position is that you think further experience is necessary on the part of the District Boards before they get additional powers?—Yes.

5156. Have you any experience of district municipalities?—Not much. I have revised the assessment of one municipality.

5157. Can you tell me if municipalities have further powers with regard to revenue; can they collect or not, as they like, certain taxes?—There the rate is not fixed; they are asked to fix a valuation on the houses, and on that valuation Government tell them to fix the percentage.

5158. Then they collect whether they want to or not?—They can lower it with the sanction of Government.

5159. That is to say, they can write to the Government and say "We do not want to collect the full rate this year, we recommend that only half should be collected"?—Yes; in that way I think municipalities stand on a better footing than District Boards.

5160. How does that answer in the case of municipalities?—It does not answer well, because Government often has to put pressure on the municipality to raise the tax; for instance when a new water supply scheme is introduced the Government has to insist and say peremptorily "You must raise the rates to such and such a figure."

5161. Is that common?—Yes, Government is often obliged to say so when money is wanted for particular purposes.

5162. (Mr. Meyer.) Is not the land cess the chief item of revenue of the taluk Board and the District Board?—Yes.

5163. Does not the Local Boards Act say that the rate is to be subject to a fixed maximum?—Yes, the fixed maximum is two annas in the rupee.

5164. The one anna in the rupee, that is now generally levied, is not rigidly prescribed by the Act?—The Act says that the land cess shall be collected under notification, and there is a notification which says that the rate shall be one anna in the rupee.

5165. As the Act stands the Local Board with the sanction of Government can levy any rate up to two annas in the rupee?—Yes.

5166. It might levy a quarter-anna if the Government approved, or 1½ annas?—Yes; in fact at Malabar until recently, and even now I think—they levy two annas in the rupee.

5167. Therefore the Act allows a scale, only there is a maximum prescribed, and the sanction of the Government is required for any alteration?—Yes.

5168. Is not the Municipal Act the same; the house tax may be levied up to a fixed rate, 7½ per cent. or something like that?—Yes, but in the case of municipalities that is revised from year to year, if I remember right.

5169. In theory the position of the District Board does not differ from that of the municipality; each can revise its taxation with the consent of Government within a fixed maximum?—Yes.

5170. Are not the raiyats of this country somewhat conservative?—Yes.

5171. Suppose the District Board were allowed to alter its rate of cess from year to year, making it one anna one year, one and a quarter annas the next year, and so on, would the raiyats understand that?—The raiyats do not pay much attention; whatever the village officer demands as the tax they pay.

5172. At present a man pays Rs. 5, say, in the shape of land revenue, and he knows that he has to pay As. 5 more in the shape of land cess?—Yes.

5173. If next year he were told that, while his land revenue remained at Rs. 5, his land cess was As. 10, would he not be a little bewildered?—Yes.

5174. And if next year he were told that the land cess was $2\frac{1}{2}$ annas only, he would be still more bewildered?—Yes.

5175. And it might be possible in such a case that the *karnam* would not tell him that the land cess was only $2\frac{1}{2}$ annas?—Yes, that is the real danger.

5176. Therefore there is some advantage in a fixity of land cess assessment?—Yes; that is the reason why, in a grant of remission, we always say to the raiyats at *jamabandi* that the assessment is so and so.

5177. Are not the Madras Boards empowered to levy an additional cess for railway purposes?—Yes, three pies in the rupee.

5178. That can be levied under what conditions?—If the Government and the District Board think that the District stands in need of a railway, then with the approval of the Government they can impose a cess.

5179. Can a bare majority of the District Board do it?—I cannot say.

5180. I put it to you that there must be a two-thirds majority?—Whatever the rule is for the collection of cesses by the majority applies to this also.

5181. Anyhow, the District Board has power under certain conditions with the sanction of the Government to levy this extra cess?—Yes.

5182. Has that been done to any great extent?—Yes, in many districts the railway cess has been introduced.

5183. With beneficial results do you consider?—Judging from the experience of the Tanjore district I should say that the railway cess is beneficial.

5184. The District Board there owns its own railway?—Yes.

5185. You think that that is a form of enterprise that has benefited the district?—Considerably.

5186. And you think that that method of promoting railways might well be encouraged?—Yes.

5187. In the case of the Tanjore District Board, did it construct the line wholly from its railway cess, or did it borrow money?—It borrowed money.

5188. From whom?—From the public; it issued its own debentures.

5189. On the security of this special revenue?—Yes.

5190. Do they still owe money to the public or have the debentures been paid off?—The debentures were issued for 20 years; the time has not yet expired.

5191. The Board then can not only use its cess directly for the construction of railways, but can use it as a security for borrowing?—Yes.

5192. It can borrow in the local market?—It can, but with the permission of Government.

5193. It would have to be with the consent of the Provincial Government?—Yes.

5194. And of the Government of India?—I think so.

5195. Do you think, speaking generally, that the *taluk* Board could have any larger powers than it has now?—I cannot think of any.

5196. Should the District Board have larger powers—less interference by Government in the

matter of reappropriations and so on?—Yes, but the time has not yet come for giving them a freer hand in all these matters; as much as can be given has already been given.

5197. You think that all the restrictions that now exist are for the time being necessary?—For the time being, yes.

5198. You propose to give certain powers to panchayats?—Yes.

5199. Tinnevely is a district in which there have been very unpleasant and even sanguinary caste disputes?—Yes.

5200. If there was a panchayat at Tinnevely managing its own local affairs, would the *Shanars* get fair play at the hands of the higher castes?—I suggest that the panchayat should consist of five members, of whom four should be selected from different castes and creeds, so that everybody's views would be fairly well represented on the panchayat.

5201. Would a Brahman sit with a *Shanar* on the panchayat?—I think so.

5202. I understood that a great deal of the trouble that has arisen is due to the fact that the other castes denied the right of the *Shanars* to have access to Hindu temples?—That was at one particular place, and the feeling was fostered by certain people, and the situation was badly handled by the Magistrates at the time.

5203. Your view is that the feeling against the *Shanars* on the part of the higher castes is not sufficient to create any serious difficulty in the working of the panchayat?—No; there would be a mutual give and take.

5204. Then what about the *Pariahs*?—Of course, they are in a great minority. If a village is constituted of *Pariahs* it would have to have a separate panchayat of its own; I cannot remember any such cases; they would be very rare.

5205. Do you know any villages in which the main population are caste folk, but in which there are one or more *Pariah* hamlets?—I have not come across any.

5206. Would the smooth working of the panchayats be imperilled by the presence of factions?—If the factions were represented in the panchayat there would be no real difficulty I think.

5207. They would work harmoniously?—I should think so.

5208. Would not each party be trying to obstruct the other?—Of course the majority will prevail, and the opinion of the majority will be given effect to.

5209. And you think the minority would bow loyally; they would not go at once and petition the tahsildar and so on?—At the earlier stages you must be prepared for all those things, but with careful management on the part of the superior officers, who would have a careful eye to promote the thing, it should be possible to bring the different people to work together.

5210. You desire to raise the pay of the lowest grade of deputy tahsildar to Rs. 150, and to keep the pay of the highest grade of tahsildar at Rs. 150?—Yes, as it is at present.

5211. Therefore you might have a deputy tahsildar at Rs. 150 serving under a tahsildar of the same pay?—Yes, but you do not find much difficulty between your tahsildar and your sub-magistrate.

5212. Would there not be exactly the same inconvenience, so far as it exists, that you complain of as regards having the tahsildar at Rs. 250 and the Deputy Collector at the same pay?—These Rs. 150 people will always be needed at important places. Take the position of stationary sub-magistrates, as sub-magistrates they do not come much under the tahsildar, so they are practically independent of the tahsildar.

5213. You mention, as an instance of the evil of centralisation, that the Government of India required the Madras Government to raise their rate of interest on agricultural loans from 5 per cent. to $6\frac{1}{4}$ per cent.?—Yes.

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5214. Did the Government of India issue an order to that effect to the Madras Government, or did they merely suggest it?—They merely suggested it. They said $6\frac{1}{4}$ per cent. is the rate of interest prevailing in all the provinces of India except Madras, Bombay, and Burma, and the opinion of the other Governments is that there is no reason why the provincial Governments should not all charge $6\frac{1}{4}$ per cent.

5215. The point is, was the Madras Government ordered to raise it to $6\frac{1}{4}$ per cent., or was it left to them to act or not as they thought fit?—It was

not worded as a mandate; it was put in the form of a suggestion.

5216. Therefore the Government of Madras, if they did not think it a wise measure, could have said "We would rather adhere to our old rate of interest"?—Yes.

5217. Do you call that an instance of centralization?—That is how I viewed it.

(The witness withdrew.)

Adjourned.

SIXTH DAY.

MADRAS, Thursday, November 28th, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

The Hon. Sir V. C. DESIKA CHARRY, Kt., was called and examined.

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5218. (*Chairman*.) You are a member of the Legislative Council of Madras?—Yes, I have been one of the additional non-official members for a little over three years, representing the Corporation of Madras.

5219. You live in Madras?—Yes, I have been 46 years in Madras. I am a High Court vakil practising in Madras.

5220. You desire to draw our attention to what you think might be a larger delegation of financial powers to the provincial Government?—I suggest that the Government of India should not interfere with the details of the provincial budget; they might settle the principles, but the provincial Government should have larger powers with reference to the details; they should have power, after the budget is sanctioned by the Government of India, to appropriate amounts from one head to another.

5221. You suggest that at present the provincial Government has no power to appropriate from one sub-head to another?—From one head to another; I think they have the power so far as sub-heads are concerned.

5222. Have they not power to transfer from major head to major head as well as from sub-head to sub-head, provided that such transfers do not cause the total amount named in the budget to be exceeded?—My belief is that they have not got the power of transfer from one general head to another general head; if that is so then I have no complaint.

5223. You desire to tell us something about appeals?—I think it would be very unwise and inexpedient to do away with the existing number of appeals.

5224. Do you mean appeals in administrative cases—the punishment of one officer by another officer?—Yes.

5225. Why would it be inadvisable to do away with them?—Because it should not be forgotten that the person who passes the original order, when he knows that there is an appeal, pays attention to details much more than if he knew that his order would be final and would not be likely to be questioned in appeal. If any existing

right of appeal was abolished it would create a feeling of insecurity in the minds of the public.

5226. You say that, were appeals to be altogether done away with, the person who has to consider the evidence would be likely perhaps not to give it such careful consideration as he would if he knew that his judgment might subsequently be overruled?—That applies equally to the first appellate officers too, if there is a further appeal.

5227. Then the same argument will apply to the highest authority from whom there is no appeal?—There must be a line drawn somewhere.

5228. And the argument which would apply to the lowest officer, as to there being no appeal against the judgment, and the absence of appeal causing carelessness in considering the judgment, would apply to the highest officer?—In a much smaller degree.

5229. Are Counsel heard in any of these appeals in administrative matters?—Very seldom I think.

5230. Therefore the abolition of appeal does not affect one way or the other the employment, or the non-employment, of Counsel in administrative matters?—Well, one does not like to be one's own lawyer; generally the man appealing goes to somebody else to draft his petition of appeal for him, but Counsel is not engaged to argue the appeal.

5231. When a man is punished by his superior and appeals against the punishment he goes to Counsel to draft his appeal?—Not always to licensed Counsel; he goes, perhaps, to private vakils in the *mufassal*—generally poor people—but in the Presidency towns, and in the bigger towns generally, I believe they go to Counsel.

5232. And therefore the abolition of appeals would affect to that extent the employment of Counsel?—To a very inappreciable extent.

5233. But it would affect it?—Yes.

5234. Do you desire to see no restriction upon appeals in revenue cases?—I would not curtail any existing appeals.

5235. Where does the appeal at present lie?—I take it that if a tahsildar does something wrong it goes to the Divisional Officer; from the Divisional Officer it goes to the District Collector:

from the District Collector it goes to the Board of Revenue; from the Board of Revenue it goes to the provincial Government.

5236. And from the provincial Government?—I take it, to the Government of India.

5237. What is the smallest sum that can be involved in such a course of appeals?—It is very difficult to say; in most cases they will be questions of land disputes, or of an office.

5238. In your knowledge, as a legal practitioner, what is the smallest sum paid by the occupier of the land to the Government on which these appeals would lie?—In my whole experience of 21 years I have not come across more than 50 or 60 appeals involving very low sums.

5239. What is the smallest amount?—It would be in cases of over Rs. 100 that a man would come to me.

5240. In a matter of Rs. 100 there might be therefore a series of appeals extending over six different appellate courts?—There is a possibility of it, but every one does not go through all of them.

5241. Do you think that that course of appeals is to the advantage of the original appellant?—I have known cases in which the first 3 or 4 appeals have failed, and eventually the man has been successful.

5242. Will you please answer my question?—I should think it would be an advantage in individual cases. My opinion is that the generality of appeals fail, and fail rightly too.

5243. Does that lead to the welfare and contentment of the people?—Quite so.

5244. Rather than curtailment of appeal to one person above the original deciding authority?—Yes, I think so.

5245. Do you make any criticism of the provincial Government in connection with revenue matters?—I consider that the provincial Government are too impersonal and too much dominated by considerations of revenue.

5246. What is your experience which will enable you to tell us something about this? Have you been in any Government employment?—No.

5247. Are you a land holder?—No.

5248. Do you cultivate land?—No.

5249. Now, will you tell us your views?—Among all grades of District Officers there is an opinion prevailing that the largest amount of revenue should be collected; that is the tendency.

5250. How do you know that; are you acquainted with Revenue Officers?—Yes.

5251. And do they tell you that their orders are to collect as much revenue as possible?—As a professional man I very often have to go about into the districts; I talk with both landlords and raiyats; I have appeared in revenue cases both for landlords and raiyats, and from having come into contact with all these people I am able to say this.

5252. You think that the demands of the provincial Government, both upon the landlords and upon the raiyats, are too great?—It is not that; I say that there is a general belief that the efficiency of the Revenue Officer consists in the largest amount he collects and collects promptly.

5253. In the course of your practice as a vakil you find that your clients believe this?—Not only the clients even, but most other people, including Revenue Officers.

5254. The Revenue Officers tell you that the Government insist upon the collection of so much revenue?—No; that is their belief, I put it only as a belief. Upon what they see around them, and what they see in their own cases, I suppose they found this belief. The feeling is not common only to the subordinate officials; even the District Officers know that. Any man who recommends large remissions in his district is put down as a weak man, and generally he is never appointed to the Board of Revenue.

5255. Have you known any cases of that?—If you want particular cases I can mention them.

5256. I do not want names, but have you known such cases?—I have known people who have been Collectors, and very sympathetic Collectors too, and who so far as the people were concerned were very popular, who have been relegated to the Judicial Department; that is the only punishment in the case of District Collectors; they are posted as District Judges, and we know what chances District Judges have of promotion. I am only talking of this Presidency to which my knowledge is confined.

5257. You yourself would hardly incline to the theory that it is any particularly hard punishment to put a man into the Judicial Department; you belong to the legal profession yourself?—I think it is a most honourable profession, but one's personal experience has nothing to do with the matter. It is a question of the further chances of promotion.

5258. Do you know this as a fact from Collectors, or is it merely hearsay?—I think from the cases I have in my mind I am entitled to draw that conclusion.

5259. You have heard it from other people?—I draw the conclusion from certain concrete cases in which I know persons who were Collectors of districts, and who were very popular as Collectors, and who have been posted as District Judges with no further chances of promotion.

5260. That you look upon as a disgrace?—Well, I cannot call it a disgrace, but it is not treating him as he would have been treated had he been an efficient Collector of revenue. This feeling pervades the ranks all through, going down to the Divisional Officers and Deputy Collectors; if a man is lenient or is very sympathetic, he is made a Treasury Deputy Collector permanently for the rest of his life, and is very seldom looked upon as a smart officer.

5261. Has a Treasury Deputy Collector any power of dealing with the people directly?—No; he sits in his office; he is in charge of the treasury and has nothing else to do; occasionally you find him as the Vice-President of the District Board or something like that—an honorary appointment.

5262. That also you look upon as being relegated to the back benches?—I look upon it as an expression of displeasure. You find it more in the lower ranks, among the tahsildars and Deputy Collectors; a man may commit many blunders as a magistrate, but all that is condoned if he is very clever in collecting the revenue and if he can show an increased collection of income tax; he soon rises from deputy tahsildar to tahsildar and then to Deputy Collector.

5263. You have known such cases yourself?—Yes.

5264. You have never been yourself in Government Service?—No; except in so far as I was a lecturer for some years in the local Law College in addition to following my profession.

5265. Is there anything else on this head that you would like to tell us?—I should like to see better recruitment of these officers, tahsildars and deputy tahsildars.

5266. From the point of view of corruption you mean?—Inefficiency and corruption.

5267. Up to what rank does this corruption extend?—Really up to the tahsildar I should think.

5268. Up to and including tahsildars?—The percentage may not be so high now as it was some 10 or 15 years back, but still I cannot say that they are as pure as the corresponding judicial officers we have in this Presidency, viz., the district munsiffs.

5269. Have Executive Officers sufficient opportunities for personal contact with the people?—They have sufficient opportunities for personal contact, but very few of them take advantage of those opportunities or make use of them.

5270. For what reason?—Want of sympathy on the side of the officers, want of education on the side of the people, and their dread of approaching

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Revenue Officers who are almost always Magistrates; the officers' inability to converse with the people in their vernaculars, and the inability of the people to speak in English.

5271. As a rule in an ordinary village will there not be somebody who can speak some English, or enough English?—In many villages you will not find anybody who can speak English.

5272. And in most of the rural villages there will not be anybody who will speak any English at all?—I should not be far wrong in saying that in 50 per cent. of the villages you will not find anybody knowing English. (When I say villagers I do not mean the people who are imported as postmasters sometimes; you may in some big villages also find other officials; I do not include them among the villagers.

5273. That clearly must be a drawback to the intercourse between the District Officers and Divisional Officers and the people of the country?—Certainly.

5274. And it is very desirable therefore that the District and Divisional Officers should have greater knowledge of the vernaculars?—I think so. Then some of the officers have too much to do to find time or feel inclination for intercourse with the people. Other reasons are, too frequent transfers from district to district, too much correspondence and writing of reports.

5275. Your strong opinion is that there is not in the rural districts a sufficiency of intercourse between the District Officers and the Divisional Officers and the people?—There is not.

5276. Do you think the social relations between the District and Divisional Officers and the people amongst whom they live might be improved—that they might meet oftener, both in official, and in private life?—One may wish to have it, but in this country I think for a long time to come such a thing can only be hoped for.

5277. Is there any permanent obstacle in the way?—The manners and customs of the people are I think a great impediment to free intercourse, at any rate with European officers.

5278. Might there be, not a complete freedom of intercourse, but a greater freedom of intercourse?—Certainly.

5279. Would that be desirable?—Certainly.

5280. How would that best be procured?—In the first instance I should like the officers to act sympathetically to the raiyats whenever they meet them, and not depend on their subordinates so much for their information. Most of these Revenue Officers are officers who tour about the district; if they would only make it a point of talking freely with those they officially come into contact with, and occasionally going about the villages and putting questions and asking after their general welfare, more cordiality might result.

5281. You think that is not done sufficiently now?—Oh, no, it could not be expected.

5282. Is that because the District Officer is unwilling to do it, or because he has other duties which prevent him from doing it?—The language impediment is a great difficulty—that is the greatest difficulty; I do not think many are unwilling if they only had the opportunity; most of them would be very glad. But I think they are indifferent.

5283. You have something to tell us in connection with municipalities?—I think that the Government should not unduly interfere with mere details of municipal government, just as the Government of India should not interfere with the details of provincial Government.

5284. What you would desire is that within the budget the municipality should have the power to transfer from head to head?—I am not so particular about that.

5285. Then is it that you desire to have an unrestrained hand in preparing your budget?—In preparing the budget and submitting it.

5286. In rating and taxing the district confined within the municipality?—A municipal budget contains many items. If the Corporation of Madras

recommended that one rupee increase should be given to a certain peon the provincial Government could interfere with that.

5287. Do you desire that the Madras Municipality should have a completely free hand in preparing the budget and in rating and in taxing the Municipality?—The rating and taxing is done under the Act.

5288. But do you desire it?—I would say, subject to the sanction of the Government, so far as rating and taxing is concerned.

5289. Then you think that the Government ought to have a restraining hand as to the amount of money to be levied by, and from, the Municipality?—Yes; Government must have a voice.

5290. You think the budget ought to be submitted to the Government and sanctioned by the Government?—Certainly.

5291. Within the sum sanctioned in the budget by the Government, has the Municipality a sufficiently free hand?—The Municipal Executive draws up a budget; 8 out of the 36 members sit together as a Standing Committee, and every item is scrutinised and passed by them; eventually the budget is passed by the Corporation at a special meeting, and it then goes up to Government. The Government may take exception on principle to any item in the budget, but they should not go too much into details. The Government ought not to interfere about such a petty detail as the raising of a peon's pay by one rupee. Everything involving a principle I think the Government should have a hand in deciding.

5292. How many peons are employed by the Municipality?—About 250.

5293. The raising of one peon's pay by one rupee might affect the whole 250?—Not necessarily.

5294. But it might?—Mathematically it might; in practice it does not. We have every year to show Rs. 20,000 as balance in our budget, so that the raising of a peon's pay by one rupee would not count.

5295. Is there anything else you want to bring to our notice with regard to the relations between the Municipality and the Government?—I think the Government ought to show a little more consideration for the resolutions sent up to Government by the Corporation.

5296. In what sort of matters?—In matters municipal.

5297. It depends what the resolutions are—upon what sort of points?—We have two big schemes now before us, the waterworks scheme and the drainage scheme. The waterworks scheme was prepared by a special officer of Government lent to the Municipality; in consideration of that we said that that officer should be put in charge of it. When the drainage scheme went up, the Government recommended that a gentleman should be employed for both schemes together, whose salary would be between Rs. 2,000 and 3,000 per month. The Corporation agreed to that, but subsequently the Government of its own accord sent a memorandum saying that one of our Corporation officers, the engineer, was quite good enough to look after both these schemes, provided we were prepared to pay him Rs. 2,000 a month. We said "We are quite willing that that gentleman should be in charge of the drainage scheme, and your own man who designed the waterworks scheme should be put on the waterworks scheme instead of a new man being brought out from home." Now the Government go back and say, "No, since you do not accept our terms we would rather get out a man from home." What is the good of the Corporation sitting and discussing and coming to a conclusion if, without giving any reason, the Government say, "As you do not agree that one of your own men should be paid Rs. 2,000 for both works, we will not have that one man to look after one of the works for a less sum"? That sort of interference is very unhealthy and undesirable in my opinion.

5298. How are the funds of the Municipality derived; does the provincial Government give you

a block grant-in-aid?—Of late, Government have been giving us considerable sums of money by way of bonus, and also lending to us occasionally.

5299. How much of the expenditure of the Corporation is raised by cess or rates?—By proper taxation we raise about 10 lakhs of rupees a year; by miscellaneous income—for instance, sales and leases of municipal land—we get another 10 lakhs; it is a fluctuating item. We get about 20 lakhs from the town of Madras, and ordinarily we are able to make both ends meet in ordinary years.

5300. What is your total expenditure?—The ordinary expenditure would be about the same; if we collect 20 lakhs we spend about 19 lakhs odd.

5301. So that practically the whole of your expenditure is met out of your own resources?—That is so; occasionally the Government used to help us, but it is only recently, with reference to the big schemes, that they are obliged to help us to any great extent.

5302. Is there any other point which you wish to draw to our notice?—I should like the Government to help us in the matter of taxation. Sources which are legitimately ours, sources which are recognised to belong to the local authorities in other civilised countries, are taken away from us.

5303. What sort of sources?—For instance what are known as town duties, that is license fees for keeping liquor shops in the town. Another thing I can mention is, for instance, the revision of the taxes on arts and professions.

5304. I do not want to go into details; we want to deal with your relations to Government, not your grievances against Government?—In the case of a Corporation like the Madras Corporation, which has got larger responsibilities than it can ever meet successfully, I say you must permit us a freer hand in the way of raising taxes.

5305. Does this entail a great deal of correspondence between the Government and your Corporation?—Of late it has increased very considerably.

5306. What has the proportion of increase been?—I should not like to put it in that way; it might have increased the correspondence, and we have to hold special meetings, and naturally, when a meeting is held, resolutions are passed and the discussions are reported, and everything has to go before the Government. I do not think it has added appreciably to the correspondence.

5307. Is there any other point with regard to your relations with the Government?—I should like the Corporation to be given the liberty of electing its own President. I say nothing personally against any of our Presidents, they have all been estimable men, but I do say there has not been that cordiality and sympathy that there should have been; the President is appointed by the Government, and naturally he looks for promotion and advancement to the Government.

5308. Is the President the only officer of the Corporation appointed by the Government?—No; all the higher executive officers, the President, the Revenue Officer, the Municipal Engineer, and the Health Officer—these four officials are not only appointed by the Government, but in their appointment the Corporation is never consulted.

5309. Does the control by the Government either quicken or retard the execution of works which the Corporation approves of? For instance, if the Corporation wants to lay out a new street or park or build a tank, does it quicken the operation or make it slower; has it any effect upon it?—I do not see that it will have.

5310. What adverse effect beyond that which you have just described to us has the control of the Government upon your Municipality? You tell us that the appointed Chairman does not pay enough attention to the opinion of the members—that he is always looking to Government?—The result is sometimes the Government goes by his own opinion against the collective opinion of the Corporation.

5311. These are the two principal drawbacks in your opinion to the appointment of the Chairman

and all these officers by the Government?—Yes; if the President was appointed by the Corporation, and was an elected member of the Corporation, he would have greater respect for the opinion of the Corporation.

5312. (Sir Frederic Lely.) Do you draw a distinction between appeals in personal matters and administrative appeals—that is to say, an appeal from a chuprassie who has been dismissed and an appeal from a cultivator against his land assessment?—I should not like to draw any distinction.

5313. You would give both classes unlimited right of appeal, both as to the amount involved and as to the authority to which they should go?—I would not call it unlimited. In my judgment, they are limited, and I would give them the existing rights whatever they are.

5314. You speak of the fact that an appeal lies making the deciding officer more careful?—It makes him pay more attention to the case.

5315. But would not that also apply to a case where there was only one appeal; so long as there was an appeal at all, would it not be likely to exercise that effect? Does the multiplicity of appellate authorities increase the care exercised?—There is a system known as demi-official correspondence with the direct appellate authority. I do not say it is done in any other way than openly, but naturally the officer who first hears generally writes about the case, when he knows that it has gone on appeal to the officer above him, and says, "Such and such are the facts of the case," and he emphasises his opinion.

5316. That is not quite an answer to my question. You say that a system of appeal is necessary because it makes a deciding officer more careful?—Yes.

5317. That would be equally true if there was only one appeal?—It would be true to this extent; there are officers with whom he could not correspond even demi-officially.

5318. You object to the one appeal on the assumption that the deciding authority in the case of the immediate appellate authority communicates with him demi-officially?—He has opportunities of communicating.

5319. Is that a general practice?—I cannot say that it is general; I know it is done in some cases.

5320. Does that apply to all ranks of officers?—I do not say that it applies to all officers.

5321. Suppose a Sub-Divisional Officer was to dismiss a subordinate and he appealed to the Collector; do you think the Sub-Divisional Officer would try to influence the Collector by writing to him demi-officially?—I do say that. Most honestly, he thinks that the man is a bad man, and he has dismissed him because he thinks so, and in a casual conversation, or in writing to the Collector, he will say "Such and such a man is a bad man," that is all.

5322. What ground have you for saying that?—It is very common.

5323. How can you know that it is common?—From my experience of people telling me so.

5324. People say a good many things that are not true in this portion of the world?—But even the appellate officers do not conceal it; they say, "I have heard since this case from so and so that you are a bad man"; it is done quite honestly and openly; there is nothing clandestine about it; I do not say it is done secretly in order to injure a man.

5325. You would consider that it is not altogether the right thing to do?—I should think so from the point of view of the petitioner.

5326. You go among the villagers in the course of your work?—Yes.

5327. You say that the general feeling among them is that revenue interests dominate over the minds of Government officers?—Yes.

5328. Are you referring to all classes of Government officers or only to subordinates; do you think

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with regard to the average Collector, for instance, that his main idea is to get a good sum of revenue out of his district?—That is my feeling.

5329. Deliberately? You say that from your knowledge of Collectors?—Yes and from my knowledge of the districts and from what takes place generally.

5330. Do you think the impression is correct?—Well, it seems to be so; I have always believed it to be correct.

5331. Do you not think very often it is the result of misunderstanding on the part of the people of the motives and intentions of Government officers?—I think it may be misunderstanding by the officials of the intentions of the Government; but I do not think the people are misunderstanding the feelings of the officers.

5332. For instance take forest administration. You admit that the main object of forest administration is the preservation of fuel and building timber and the more economical supply of grazing for the country generally; the main object of the department is the interests of the people?—Quite so.

5333. And yet in the eyes of the people as a rule it is a department run solely for the money that it makes?—No; the heart-burning is created in the working of the rules; it is not so much in the rules themselves.

5334. Enlightened men know what is the object of the Forest Department, but the ordinary villager does not realise that at all?—He has not such a high notion of it, but he does not object to it; it is in the working of the rules that there is a good deal of hardship.

5335. I am speaking of the conceptions of the people of the intentions of the Government?—They would probably not have such high conceptions.

5336. There is a misunderstanding?—Yes.

5337. Do you not think that that would apply to many other branches of Government?—It may.

5338. Then the remedy would appear to be to get the people to understand better the views of Government?—Undoubtedly; in cases where there is misunderstanding I think it ought to be got rid of.

5339. You spoke of the social relations between District Officers and the people, and you said the alienation is partly owing to their want of knowledge of the language. Have you not known in your experience cases where offence has been caused by ignorance of the customs of the people?—Yes, sometimes.

5340. Are such cases frequent?—I cannot say they are frequent; I have noticed occasions in which offence has been given without its being meant. For instance, officials sometimes feel insulted by the particular way a man stands, or the particular words he speaks, without considering that the man himself does not mean anything.

5341. That is a cause of misunderstanding?—Yes, it might be.

5342. Then as to the Municipality of Madras, you say that the Government should only interfere with the budget on fixed principles. Are you prepared to make a precise statement of the principles on which Government should intervene?—Certainly. Suppose the Corporation says that a new road should be made; if the Government says that it should not be made for the present, I do not see that the Corporation has any grievance.

5343. Then your principle would include the desirability or otherwise of new roads?—Yes, or of any new works.

5344. That is a detail, but you are not prepared to lay down a statement of principles?—It would be very difficult to make a catalogue of principles.

5345. Is the President the executive head of the Municipality?—He is.

5346. He runs the whole executive machine?—Yes, occasionally delegating his powers to other important officers—the Revenue Officer at times, the Engineer at other times.

5347. You would admit the principle that, in the Presidency town, which is the centre of Government and which comes more face to face with the outer world than other towns, Government ought to exercise a closer control than in some of the other big towns of the Presidency?—No, it ought to be the other way I think.

5348. Do you not think that Government is more concerned with the good management of the Presidency town?—If that is so, I should expect that the Government would help us more largely than it would help other municipalities. So far as supervision is concerned I should expect that in the case of a city municipality with highly paid officers, almost experts, and fairly intelligent Commissioners elected and nominated, there would be less occasion for closer supervision than in the case of a crude municipality in an out of the way place.

5349. You admit that the capital town of a Presidency stands in many respects on a different footing from the mere capital of a district, however large?—Certainly.

5350. (Mr. Dutt.) Your provincial budget requires the sanction of the Imperial Government?—Yes.

5351. And the Imperial Government sometimes makes what it considers necessary alterations before sending down the budget?—Yes.

5352. There is a certain date fixed for the discussion of the budget by the provincial Council?—Yes.

5353. Is the budget sent up to the Imperial Government before that date or after that date?—Before that date; it comes back cut and dried; nothing can be altered.

5354. It comes down with the sanction of the Imperial Government?—Yes.

5355. So that after that, if it appears desirable to make any alterations in the course of the discussion which takes place in the provincial Council, it is not possible to do so?—No; the provincial Government is powerless.

5356. Would you suggest that there should be some method of making alterations, should alterations be desirable in consequence of the discussion which takes place in your Council here?—I think so.

5357. You said that there may be cases involving only an amount of Rs. 100 which may go up in appeal to four or five or six different appellate tribunals. Are you aware of any such particular case involving an amount of Rs. 100 which has gone up to four or five tribunals?—I only stated my impression.

5358. You say call any particular case to mind just now?—In the case of a *karnam* some years ago who was dismissed, I had something to do with his appeal to the Government of India; that is one of the instances I have in mind.

5359. That was not a case involving Rs. 100?—In the case of this man it was only a few rupees; I do not know how you would calculate its pecuniary value.

5360. Can you say that a *karnam* who is dismissed has the right of appeal to the Imperial Government?—It might have been only a memorial; I cannot say what it was without referring to the case.

5361. You do not think that the check created by the knowledge that there is a further appeal is so desirable or necessary in the case of Government as in the case of local officers?—That is a question that will depend on each particular case. If the Collector of a district is dealt with by the Government I think he should have all appeals open to him.

5362. When you say that the interference of the Government with the budget should be confined to matters of principle and not apply to

matters of detail, do you consider that the pay of an officer of the municipality is a matter of detail?—In some cases I would. For instance, a question of the pay of a peon, whether it should be Rs. 7 or Rs. 8, is not a matter involving any principle.

5363. But it may be the case of an officer on Rs. 50?—With reference to higher officers there might be a principle involved, but in the case of subordinates I do not think there should be.

5364. Where would you draw the line?—I would draw the line in the case of high executive officers, because there there may be a principle involved.

5365. So that you would allow the provincial Government to interfere with the municipal budget with regard only to the pay of the higher officers?—Yes.

5366. Suppose the municipality wanted to raise the pay of an officer from Rs. 300 to Rs. 500; you would allow the provincial Government to sanction it or not sanction it?—Yes. Suppose we said a peon should be paid Rs. 40 a month, that would be a different matter altogether; the Government might point out that it was utterly foolish; if the recommendation is so foolish as that, I think the Government should have the right to interfere.

5367. You say generally that your expenditure is met from your income?—The Government also makes loans on special occasions. When we are badly in want of funds they come to our assistance.

5368. With reference to big works?—Yes; with reference to the drainage and waterworks scheme now in hand they have promised to give us about 11 lakhs as bonus and 17 lakhs as a loan; I am not quite sure of the actual amount.

5369. As regards the income from liquor shops, you mean that this source of revenue ought to be transferred to the municipality?—Yes. I refer to license fees for the vend of liquor.

5370. You do not mean that the municipality should have the power of levying new taxes or increasing existing taxes without the sanction of the Government?—Under no circumstances should they do it without the sanction of the Government.

5371. Is any of the municipal work done by committees or sub-committees?—There is only one committee, which is called the Standing Committee. The President can sanction contracts and other things up to Rs. 2,000; up to Rs. 10,000 it must come before the Standing Committee, and anything over Rs. 10,000 to the Corporation.

5372. There is a Standing Committee which is a sort of executive committee for the municipality?—You may take it so, yes.

5373. There are no other committees?—No permanent committees; we appoint committees to report on special subjects from time to time.

5374. Do you think that committees would help the work of the municipality?—We have the power under the new Act to create committees.

5375. Are you in favour of the creation of Advisory Boards?—I am not in favour of Administrative Councils but I am in favour of Advisory Councils. I would have two Councils in each district, one for the district and one a *taluk* Council, to consist of three members resident in the *taluk* with property qualifications; they should be nominated by the Collector of the district for the present. This Council should advise the tahsildar and deputy tahsildar on such questions as the remission of revenue, questions relating to the repair of tanks, questions affecting village sanitation, questions relating to communal land boundaries and encroachments. In cases where the tahsildar or his deputy is unable to accept the opinion of the majority of his *taluk* Council he should record in writing his reasons for not accepting the same.

5376. Do you consider that opinions given by the district Advisory Boards should be in writing, or should they be consulted orally by the Collector?

—I should like their opinion to be put forward formally at a meeting of the Board, and be recorded in the usual way.

5377. And you would have the same procedure for the *taluk* Board?—Yes.

5378. Do you consider that it is desirable and possible to give the village communities greater powers in the disposal of local affairs?—So far as I know, in this Presidency there are no powers exercised by the village communities at all. The only power which a village munsiff exercises is civil and criminal power—he can hear civil cases up to Rs. 20, and he has jurisdiction in cases of simple assault and insult under a very very old Regulation. These powers I think should be taken away from him and vested in a village panchayat.

5379. Are you aware of the existence of some village unions in large villages or groups of villages?—A union as we understand it in this Presidency is something like a small municipality. We have two kinds of unions, major unions and minor unions, which have powers of taxation.

5380. Have you any personal knowledge of village unions?—I know how they are worked; I know many Chairmen of village unions; they are mostly vakils, and when I go to such places I generally stay with them, and I have taken some interest in these things.

5381. What powers do you think should be given to unions of villages?—There is no such union, that is, apart from the unions created by statute; the old panchayats do not exist at all.

5382. As to the unions created by statute, would you recommend giving any powers to those unions?—In the first place they are not in villages; they are what we may call places which have ceased to be villages, *viz.*, rising places which may in a short time become towns. In the places which are of sufficient importance to have a municipality the Government usually appoints one.

5383. Then you recommend the revival of panchayats in the smaller villages?—Yes, I am thinking of those panchayats which have yet to be created.

5384. Can you mention any powers which could be with advantage bestowed on them?—No, I have not drawn up a statement.

5385. Could these panchayats be entrusted with any small public works in their own village?—Certainly, what are known as *kudimaramat*.

5386. The construction of wells and tanks and so on?—Yes.

5387. Do you think these panchayats could be entrusted with some powers of inspection of village schools?—Certainly.

5388. Could they be entrusted with power to try petty criminal and civil cases?—Certainly; they would be much better fitted for that than the present village munsiffs.

5389. Finally, have you anything to say generally with regard to decentralization?—This gives me an opportunity of expressing my fears about any attempt at too much decentralization. While I have very great respect for the Indian Civil Service as a whole—a Service which has given, and is capable of giving, India such capable and efficient public servants, most of whom are honest and hard working—yet I cannot help pointing out that there is a retrograde tendency of relying too much on the man on the spot.

5390. I wanted to know whether you had any suggestion to make?—I am against too much decentralization; I say, do not carry it out too far.

5391. (Mr. Hichens.) You say that the budget is submitted to the Legislative Council after it has been approved by the Government of India?—That is so.

5392. How long before the actual discussion do you receive it?—That used to be a standing complaint; we used to receive it two or three days before; this year we had a fairly good time given us I think—about ten days

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5393. You think you have had ample time to consider it this year?—One would like to have a little more time; but we know the inconvenience, and we do not complain.

5394. You think that 10 days is not enough?—Not quite, we should like to have a little more time.

5395. When the budget comes up to the Council what powers have you; are you able to move a resolution?—Absolutely nothing; we may make suggestions in our speeches, and say what we think about the budget and criticise it—that is all.

5396. But you cannot divide the Council?—No.

5397. If you make a suggestion does it to your knowledge ever go further; suppose you suggested that more money should be spent on a specific scheme, there is nothing to prevent the Government of Madras sending that recommendation up to the Government of India?—The only answer we get would be "This is the Government of India budget; it is cut and dried, and we have to carry it out"; that is all the reply we used to get.

5398. Do you, as a Member of the Council, feel that you have very little say in making any alteration in the budget, and that your opinions if they are expressed possibly do not take the matter very much further?—That is so. That is our grievance.

5399. You are aware, generally speaking, of what is known as the *quasi*-permanent settlement between the Government of India and the provincial Government of Madras?—Yes, I know it in general terms.

5400. Are you generally speaking satisfied with that arrangement as being generous towards Madras?—I cannot admit that; I do not think that Madras is treated as generously as other provinces; that is my impression.

5401. Could you amplify that answer at all and give me a specific instance?—We should like to have more money, that is all; I should like the provincial Government to get more money for their wants.

5402. Can you tell me whether it is proposed to revise the settlement?—I think recently there has been some improvement under certain headings; for instance, now the Local Governments are allowed to build up a famine fund within a limit; that is, it does not lapse as it used to do in the old days. They can build up, and there is a promise also by the Government of India that not only we may build up a fund, but that if any more is wanted they will be glad to contribute.

5403. Suppose that you in Madras were as generously treated as the other provinces, would you be content with the settlement?—Yes, I should be.

5404. (Mr. Meyer.) You spoke just now of the Madras provincial settlement with the Government of India as not being in your opinion quite just to Madras; are you aware that the Government of India have of their own accord suggested a revised settlement?—I am not aware of it; the suggestion has probably been made lately.

5405. In the case of appeals, you say that if an officer knows that there is an appeal possible against his order, it will make him more careful to do right than if there is no appeal?—I mean he will take care to put down his reasons if there is an appeal. We know that even in the Judicial Departments when there is an appeal the judge in the court of first instance has to record his reasons; in other cases he need not give reasons.

5406. You desire that the powers of the Municipality as regards Government should be increased—that the Government should dispense with a lot of the control they exercise over the Municipality. From your point of view would not that make the Municipality more careless in their work?—I have said, control in the matter of details; I do not want anything which involves a principle not to be subject to the supervision of the Government.

5407. But even in details would not that make the Municipality more careless?—I should think

not; if the question was whether a peon was to get Rs. 7 or Rs. 8, I do not think the Municipality should be hampered by any interference. Of course, you must draw the line somewhere; if we recommended that a peon should be paid Rs. 50 the Government should interfere, but if the resolution was simply to increase a peon's pay from Rs. 7 to, say, Rs. 7-8 a month, that is a mere detail in which the Municipality ought to have a free hand. I fail to see that there is any principle involved in that.

5408. Although you would prefer the Collector to be given large powers in the matter of appeals, you think it would not hurt the Municipality to give them the final decision?—I do not think it follows.

5409. Under the Municipality you have a large number of municipal servants, have you not?—Yes, somewhere between 200 and 300 I think—all menial servants.

5410. Who punishes them?—Each departmental head punishes in the matter of fines in the first instance; any suspension, I suppose, they can recommend to the President; dismissals, I think, are entirely in the hands of the President. I have been a member of the Standing Committee for over five years; a man who is drawing Rs. 50 and over has an appeal to the Standing Committee; in anything below that there is no appeal. The order of the President is final.

5411. Are there appeals to Government?—Yes; anybody drawing over Rs. 50 can appeal to the Standing Committee and I think he can appeal to the Corporation, and eventually can memorialise the Government.

5412. Assuming that there are such appeals to Government, would you allow them to continue?—Yes.

5413. In all personal matters then you would allow an appeal from the Municipality to Government?—Yes.

5414. You say that, although you have never lived in a district, you have a certain amount of experience of district work and of the character of Government officers from your clients in cases?—Not necessarily from clients alone—from my friends in the *mufassal*. I go about the district not only in connection with professional work. We hold our annual conferences in the various districts; we have provincial conferences and we go there; we mix freely with the people in the district, and those people come to us when they come on their private business to Madras, and in that way we get into contact with people of all grades.

5415. When people come to you as a lawyer do they not come to you with some real or imaginary grievance of their own?—Mostly with grievances; not against officers; in most cases that come to the Court the grievance is not personal against the man, but against his decision.

5416. Generally, is a person who has a grievance, real or imaginary, quite an impartial judge of the character of the administration?—Well, there are persons and persons; there may be persons who exaggerate things and there may be others who do not. It may be equally said that people who have no grievance have no business to talk about grievances, because they know nothing—a man who has not been hurt cannot feel the wound.

5417. You tell us that if a Collector shows sympathy with the people he is at once deprived of the promotion he has a right to expect in his own line and made a District Judge?—Not at once; I did not say at once.

5418. But that is the tendency?—That is the tendency.

5419. Do you mean to tell me that Collectors who have sympathy with the people and who are regarded as sympathetic Collectors do not rise high?—Sympathetic Collectors who recommend large remissions do not rise as they otherwise would.

5420. May I take an officer who is now dead—the late Mr. Grose; did you not regard him as a

sympathetic Collector?—He was a sympathetic Collector.

5421. How did Mr. Grose end officially?—He became Second Member of Council, having been superseded once.

5422. You mean, a junior officer was put in first?—Yes, and a subsequent Government put Mr. Grose into his right place.

5423. Take Sir Henry Stokes, now retired—would you regard him as a sympathetic Collector?—He was a very capable and conscientious man, but I would not put him down as a sympathetic Collector.

5424. He was a Collector who knew his district?—Certainly, a very capable man.

5425. Do you say that Sir Henry Stokes would have refrained from making remissions if he felt them to be just?—Not if the proper information reached him.

5426. However, Sir Henry Stokes ended as Senior Member of the Council?—Yes. Certainly he was a very capable man; if only his subordinates had given him proper information he would have allowed remissions.

5427. You say that tahsildars generally are corrupt?—Yes.

5428. Are not most of the tahsildars nowadays graduates?—Not most; of course now there is a tendency to improve.

5429. Is it not the fact that for a great many years the general rule has been—I do not say that there have not been particular exceptions—but the rule has been that a man shall not be appointed a tahsildar unless he is a graduate?—Possibly the rule is so, but in practice I think the rule is not observed to the extent that one would desire.

5430. Do you say that the corruption extends to the graduates?—There are black sheep in every fold.

5431. But generally speaking?—Generally, I should take it that it would not be to the same extent as in ill-educated persons.

5432. Then in so far as tahsildars are being recruited from the more educated classes, they are not corrupt?—I should think not.

5433. You spoke of the appointment of the President of the Municipality by the Government; you object to that?—Well, I should prefer him to be an elected member of the Corporation itself.

5434. Do you know the system of the Bombay Municipality; there is a President of the Corporation who is elected by the Corporation, but there is an executive officer, the Commissioner, who is appointed by Government. Do you think that that would be a good thing?—Yes, it may be better.

5435. You admit then that the Government might reasonably have some voice as regards the executive management?—Certainly, a good deal.

5436. On the other hand, you do not think it necessary that the lower officials, the Sanitary Engineer, the Health Officer and the rest, should be appointed by Government; you would leave that entirely to the Municipality?—I think the Municipality should have some voice in their appointment.

5437. Take your municipal Engineer; Government appoints him now; would you allow the Municipality to appoint him?—I do not see any harm in it; I think it would be more advantageous.

5438. You have told us about the budget control; besides that is it the fact that in regard to particular estimates for works you have to get the sanction of Government?—Yes, to anything over Rs. 10,000 I think we must get the sanction of Government.

5439. Do you regard that as a necessary limit?—I do not mind it; I should not like any change in that.

5440. You do not think it is necessary to give you larger powers there?—No, I do not think we want it.

5441. Do you spend much on education in the Madras Municipality?—We make a contribution.

5442. Who manages education?—The Educational Department.

5443. Would you prefer to have the management of your own education?—Yes, but that would involve additional expenditure; with our resources I should think it would be an additional responsibility, though it might be advisable perhaps.

5444. If you had the money you think you could manage it?—Certainly.

5445. Who manages the hospitals here?—We have municipal hospitals.

5446. You desire that that portion of the excise revenue which is derived from fees for the sale of liquors should be given to the Municipality of Madras?—Yes.

5447. Does any other municipality in India obtain such a revenue?—We contend that it ought to be municipal revenue.

5448. Has any other municipality in this country such a revenue?—No.

5449. Are you aware of any other country in which municipalities obtain the revenue from the liquor traffic?—I am told so.

5450. Have you any knowledge of that from your reading?—Not from my reading, but in other countries in Europe I am told such revenue is exclusively the property of the local bodies.

5451. If the Municipality enjoys a large share of the liquor duty, which is a State duty, would not the tendency be, if the Municipality was hard up, to increase the number of liquor shops, so as to get more money?—I should think not. If there was no tendency in the Government to do that, then in the Municipality, which is more a popular institution and in which the elected members are responsible to the public, there would not be that tendency.

5452. Which is better off generally—the Government or the Municipality?—Certainly the Government, but their responsibilities are larger.

5453. (*Sir Steyning Edgerley.*) What is the date of your District Local Boards and Municipal Act in this Presidency?—As to Local Boards I think the last Act was in 1884; the Municipal Act was about the same time; the Municipal Act was recently consolidated and amended in 1904.

5454. Was it subjected to a complete revision in 1904?—Yes, a somewhat complete revision.

5455. Were you on the Legislative Council when that was done?—No.

5456. Roughly I may take it that all this detail that you have given us about the Municipal and Local Boards Acts and so on is summed up into your thinking that the Acts ought to be brought into the melting-pot again and thoroughly reconsidered?—I never said that.

5457. But that is what it comes to; if you are going to alter the powers and so on, you must go through the Acts again?—Without bringing the whole Act into the melting-pot, I think it is open to the Municipal Council to be given these further powers, and if the Government is so inclined I do not think it is necessary to put the Act into the melting-pot.

5458. Has there been any sort of public movement in the town of Madras to get the Act reconsidered? Are the public discontented with it?—Yes, with reference to one point they were discontented, but there was no big demonstration or anything.

(*The witness withdrew.*)

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M. R. Ry. C. VIJIARAGHAVACHARIAR was called and examined.

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5459. (Chairman.) What is your profession?—I am a first grade pleader practising in Salem and occasionally in Coimbatore. I have 25 years' practice. I was a member of the Salem Municipal Council for about six years. I was an elected member of the Madras Legislative Council for six years.

I would not recommend curtailing the existing right of appeal to any extent. Appellate decision would be more satisfactory and more loyally accepted and as a consequence there would be less inclination to carry appeals higher up—

(a) If no material other than the evidence which the appellant had the opportunity of examining and rebutting, is used in the disposal of his appeal.

(b) If the appellate authority is by law or departmental order required to set out the points for determination and the reasons for his decisions thereon. This might necessitate the hearing of the appellant in person or a duly qualified agent on his behalf.

I would give to the Collector and Sub-Divisional Officers power to grant remission and to suspend collection of arrears beyond the current revenue year without previous sanction.

I fear that Executive Officers can hardly be said to be in real touch with the people. The causes are innumerable, and consequently there would be necessarily extreme divergence of views as to the remedies. More leisure and greater knowledge of vernaculars would hardly remove the aloofness.

I venture to submit that a District Assembly or Council to assist the Collector is most desirable and most opportune. I would not call it an "Advisory" body. I make the following suggestions in reference to the constitution and functions of such an assembly or Council:—

- (1) The members should all be elected directly by the taxpayers under a combined property and educational qualification for voting.
- (2) The district should be divided into electoral units for the purpose, according to population, say one for every 100,000 inhabitants.
- (3) Each such unit should be allowed to return two members.
- (4) One member must have his usual residence within the unit and the other within the district. This would greatly diminish the risk of the people of large towns predominating in the Council while securing a sufficient number of educated and enlightened men.
- (5) Membership should be for a term of say three years.
- (6) Attendance should be compulsory and non-attendance without a reasonable excuse should be deemed sufficient cause for removal by the Assembly or Council.
- (7) Members should not be public servants or village officials.

As to the functions, individual members should have power of initiation; and the resolutions of the majority may be divided into two classes (a) those which cannot be set aside and are final, and (b) those which the Collector might set aside with the previous sanction of Government.

I would make a few suggestions by way of example:—

- (1) When the Assembly resolves that no existing pasture and grazing land should be closed and reserved.
- (2) When it resolves that no new land out of communal land or other lands within the village boundaries should be reserved.
- (3) When it resolves that no new liquor shops should be opened.
- (4) When it resolves that particular suggestions should be adopted on the occurrence of plague in reference to preventive and relief measures such as segregation, evacuation, examination of persons, above all, of women.

- (5) Any other resolutions on subjects purely affecting their district and which the Government might declare to be dealt with by them finally.

All subjects relating to the administration of the district might be discussed by the Council excepting those which the Local Government with the concurrence of the Government of India might exclude.

I would make the following suggestions by way of illustration:—

- (1) Suspension and remission of land tax on failures of crops and occurrence of calamities affecting crops.
- (2) Expansion of forests.
- (3) Rules as to permits for forest produce in reference to ploughs, fuel, grass, manure, timber for rebuilding raiyats' houses destroyed by fire and other calamities, and whether and when they should be free.
- (4) Closing of liquor shops.
- (5) Opening new pasture lands and diminishing forest lands.
- (6) Opening and closing of police stations, especially the location of punitive police.
- (7) Income tax appeals.
- (8) Resolutions of municipal and local Boards which the Collector might think should not be carried out.

The existing municipal and local Boards but very faintly carry out the original double object of educating the people in the art of self-government and of relieving the local Government and its subordinates. These bodies are capable of considerable improvement both as to their constitution and functions. The control over these bodies vested in the Collectors and Government by law and by a net-work of rules extends to the minutest details and is embarrassing and annoying. These, coupled with terrorizing provisions enabling the Executive Government to dismiss the members, do not always invite the best men to serve on them; and the anomalous position of the municipal secretary, practically beyond the control of the municipality, and to whom the Chairman is under law bound to delegate several of his powers of these bodies, does not evoke a spirit of self-reliance or enthusiasm to serve the people and the Government on these Boards. The law must be thoroughly recast so as to—

- (a) make the majority if not all the members truly representative of the people by direct election by the tax-payers;
- (b) make the office of the President and Chairman invariably elective;
- (c) enable these bodies to frame their own budgets without being subject to interference by Government only by a resolution in the Legislative Council;
- (d) enable them to appoint their own staff for all purposes;
- (e) enable them to manage all their own schools with the help of an inspecting agency appointed by themselves;
- (f) enable them to manage all their affairs by appointment of administrative committees including participation in measures relating to prevention of the plague when they contribute funds towards the expense.

I do not think circumstances exist, in this province, warranting the control of any municipality by the District Board. In the present state of affairs such control would not be conducive to the development of public spirit in a municipal town.

Village groups may be most advantageously formed. Each group must consist of several villages in view to the selection of competent men to the discharge of the new duties and in view to avoid risk of factious spirit in a single petty village influencing the conduct of the men called upon to discharge public duties and in view also that their decisions and acts may be accepted

loyally. I would suggest that each group should furnish from 300 to 500 adult men.

5460. You have heard most of the evidence given by the last witness?—I heard a good deal of it.

5461. I take it that you and he are in substantial agreement as to the curtailment of the right of appeal?—I think so.

5462. You do not wish to see it curtailed?—No.

5463. Where do you live?—In Salem, over 200 miles from this place.

5464. Is that a large town?—Yes, of about 70,000 inhabitants.

5465. Do you live any part of your time in the country?—I frequently go there, but I do not live there.

5466. Are you an owner of property in the country?—No.

5467. You have no first-hand knowledge of affairs in the country?—Although I have no property I may say that some of my relations have. I once had property.

5468. What do you in practice know about the work of Government in the country districts and the relations between the Government officers and the people?—I know it in the course of my practice as a pleader; I also take considerable interest in knowing how things go on.

5469. You say that you would like the power of the Collector and Divisional Officer to remit revenue on wet crops to be extended also to dry crops?—Yes.

5470. What have you to say as to the knowledge of the vernaculars on the part of British officers?—As a rule they do not speak well, but I should say the vast majority of them understand the vernaculars when the people speak; that is my opinion.

5471. When cases are heard before them can they follow, in your judgment, the evidence of the witnesses?—Many of them substantially follow it, unless the evidence is given in absolutely idiomatic high-class Tamil, when they want the assistance of interpreters; there are exceptions, but, as a class, they know sufficient for ordinary transactions. Witnesses usually speak the ordinary conversational Tamil.

5472. Are the Divisional Officers capable of holding a conversation upon subjects outside their immediate work with educated native gentlemen in the vernacular language?—I do not think as a class they are capable of that without the assistance of an interpreter; they may be able to ask a few questions about the welfare of the people, but I do not think they can keep up a conversation. I am speaking of them as a class; there are exceptions.

5473. Do you think the tendency of late years has been towards an increased knowledge of the vernacular?—I should hesitate to say one way or the other.

5474. As it was 20 years ago, so it is now?—I think so, I have not been able to see any appreciable change. I must say there is a greater desire to know more; if there has been any change at all, the officers are anxious to know more.

5475. Do they set a higher standard of work to themselves than their predecessors did 20 years ago?—I do not think there is any perceptible change.

5476. Do you notice any neglect or ignorance of native habits and customs and etiquette?—I cannot notice much, because there is very little social intercourse between Englishmen and natives of India.

5477. Do you think it would be possible to get a greater intercourse?—Between individuals, but not a class; it is not possible now.

5478. But as between the Collector and the leading men in his Collectorate, would it be possible?—Yes; it would be possible simply as Collector—it depends upon the man, but otherwise than as Collector, it is impossible.

5479. For what reason?—I think the reasons are numerous. I do not think it is possible unless Englishmen generally change the opinion which they now hold, I am sorry to say, about Indians.

5480. You think there must be a greater display of affability?—I do not mean that; that would be slightly beneficial, no doubt, but I do think that they must know us more and have a better opinion of our moral character.

5481. That is difficult but not impossible?—I do not say it is impossible; it is very possible if the rulers both here and in England would take what I should consider a more statesmanlike view, than they have displayed of late, of the capabilities and feelings of Indians.

5482. You will agree that it is highly desirable?—Most highly desirable in the lasting interests both of England and of India. Happily I have a number of English friends both in England and in India with whom I am on excellent terms on personal grounds. But I am now talking of English as a class and of Indians as a class—friendship between English and Indians is possible, but I say it exists very rarely. I consider that the English rulers, here as well as in England, ought to take a more statesmanlike view of matters relating to India. If Indians were officially everywhere placed side by side with Englishmen—that is to say, as a beginning, if there were a joint Private Secretary to the Governor, one Member of the Executive Council and one member of the Revenue Board, one or two Chief Secretaries and one or two Under Secretaries, chosen from among Indians, I think a good deal of misunderstanding so far as officers of Government are concerned would be immediately removed.

5483. We are very glad to have your views about that, but you will understand that it is a point which hardly comes within the subject of decentralization?—I put it with diffidence; I thought it was perhaps beyond the scope of the present enquiry, but you asked me what were the causes of the want of intercourse between British officers and the people and what were the obstacles in the way of increasing that intercourse, and I ventured to name what I consider to be the chief remedy.

5484. Do you think that Advisory Councils can be constituted and that they ought to be constituted?—I do.

5485. Would you give us very roughly your ideas as to the constitution of such a body?—I should give one member for, say, each 50,000 inhabitants, or, as I put it, two for 100,000; that is to say, one to be elected from a small selected area and another from within the whole district, or it might be the larger towns.

5486. Would you, as some of the witnesses suggested, recommend the abolition of the District Boards?—No.

5487. And as to the *taluk* Boards?—The *taluk* Board and the panchayats and the municipalities should all be retained.

5488. And then in addition to all that you would have the Advisory Council?—Yes.

5489. Would you lay greater stress upon the creation of the panchayat or upon the creation of the Advisory Council?—If I am to choose between them I would rather begin at once, to make the Government more popular, with an Advisory Council for the whole district.

5490. You attach greater importance to the creation of an Advisory Council than you do to the creation of a panchayat?—Yes; it would take some time before we got the panchayat into efficient order.

5491. There would be no difficulty in the villages, as far as you know, in creating panchayats?—No difficulty whatever.

5492. You could get suitable persons?—Very suitable persons provided you do not confine yourself to one revenue village. As a matter of fact they put together small hamlets and call them a revenue village. My idea is, a number of villages capable of giving some 300 to 500 adult men should be put together as one group.

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5493. (*Sir Steyning Edgerley.*) One point about these Advisory Councils. You say that members should not be public servants or village officials. Would not village officials make very good members?—From the point of view of efficiency they would.

5494. I do not mean the village accountant, but, say, the head of the village?—Yes, he would.

5495. Then why do you exclude him?—Because we cannot be sure of his voting quite in accordance with the merits of any particular case.

5496. You mean he would be too much under the influence of the Collector?—No; if he was under the influence of the Collector it would not much matter, but the meanest officials of all the departments in the district would influence him.

5497. Is he not strong enough to resist the influence of, say, the local police officer?—According to my experience he is not. He has a lot of appointments at the same time; he is police officer, magistrate and munsiff; as a police officer he is very much guided by the subordinate police.

5498. The Municipalities and District Boards Acts have been in force now for some 20 years odd?—Yes, there was a Municipal Act as far back as 1871 I think.

5499. But what is the age of the present Acts?—A little over 20 years; they were modified some twelve years ago.

5500. They have not been substantially modified for 20 years?—No.

5501. The upshot of your evidence is that these Acts ought to be put on the anvil again and brought up to date?—Yes; but, without changing the law, a good deal could be done. The law, as it stands, is not given full effect to; the law, as it stands, is ignored in several of its vital portions.

5502. (*Mr. Meyer.*) You spoke of there not being sufficient intercourse between European officials and the gentry of the country; is that partly due to the caste system?—It may have been in the old days: it is not now, the people do not care two pence for caste so far as Europeans are concerned; they no longer wash after touching a European: that is a notion which has died years ago.

5503. The orthodox Brahman never thinks of these things?—There may be here and there old people in a village who would do the same even if they touched me; it is not directed against Europeans; it is a social matter, and a man of those opinions would very often bathe if he had touched his own child.

5504. Still it has to do with the freedom of intercourse with Europeans?—There are such differences among Hindus themselves.

5505. But it all has to do with the freedom of intercourse that would subsist between Englishmen and Brahmans?—This is a thing that I have never been able to follow; I do not think that our declining to dine with Europeans should stand in the way of free intercourse. I do not think that inter-dining has anything to do with it, at all events not to an appreciable extent.

5506. You speak of giving the Collector and the Sub-Divisional Officer power to grant suspensions and remissions of revenue; do you mean absolute power or just the power of recommendation?—So far as remissions are concerned, I should say absolute power.

5507. And with regard to suspensions?—Suspensions too.

5508. Even if it extended to say a quarter of the land revenue of the whole district?—It might be even more in times of distress.

5509. You do not think that that would appreciably embarrass the provincial finances?—It might embarrass the finances and it might be, all the same, just.

5510. You speak of these Advisory Councils as being merely advisory, but would they not be really Administrative Councils?—As I propose it they would not be administrative except, perhaps,

in hearing income tax appeals. I do not say that my scheme is faultless.

5511. In respect of certain matters, you say that the decisions of the Council cannot be set aside but are final; therefore so far, they are an administrative body. Can they not supersede the Collector in respect of these matters?—Well, they would content themselves with passing resolutions.

5512. What would happen if the Collector did not agree with the resolution?—All the same, it would have to be carried out.

5513. It must be carried out whether the Collector agrees with it or not?—Yes.

5514. Then the power so far rests not with the Collector but with your assembly?—Well, not quite, unless it had the power of initiative in reference to the subject matter of the resolution.

5515. The power rests with the assembly?—Yes.

5516. Would your assembly generally be constituted of the men of the higher castes?—Not necessarily; for some time to come the higher caste representatives might predominate over the lowest people, such as the *Panchamas*, but eventually they would come to represent all castes.

5517. There would be no *Panchamas* on the Council?—For some time to come I fear there would not.

5518. I will take one case by way of illustration; you mentioned as one of the powers in which the Council should have the final authority, the opening of liquor shops?—Yes.

5519. Might not that affect the *Panchamas*?—Yes, and most beneficially.

5520. Then you would coerce the *Panchamas* by not providing liquor shops?—In so doing I should do them no harm.

5521. But suppose they said they wanted to have liquor shops; would your Advisory Council be likely to listen to the wishes of the *Panchamas* in that respect?—Certainly.

5522. Do I understand you to say that you desire the municipalities to have absolute power over their own affairs?—Yes.

5523. Without any restriction by the Government?—Without any restriction whatever, subject to annual criticism. I exclude appeals by any aggrieved member of the staff; that should be subject to appeal.

5524. But in administrative matters?—In administrative matters I want them to be left absolutely alone.

5525. You speak of criticism by Government. Suppose Government say "We consider that you are neglecting education" and the municipality say "We do not care much about education; we prefer to spend our money on roads"?—That municipality would not last long; you must remember that municipalities are confined to the large towns, and there there is public opinion. A municipality that said "We do not care for the opinions of the Government in educational matters" would not last long.

5526. If the Government criticise, is the Government to have the power to enforce its criticism, or is the final power to be left to the municipality?—The final power should be with the municipality.

5527. You say that they should manage their own schools with the help of an inspecting agency?—Yes.

5528. Then, so far as the municipality is concerned, you would abolish the Government Education Department?—I did not say that; I spoke of schools maintained by municipal funds.

5529. Education is one of the functions of a municipality?—Yes.

5530. Within the municipality, the municipality ought to look after education?—Whether their funds are sufficient or not I do not deal with; wherever they do maintain schools, I say they ought to be left alone.

5531. And the Education Department should be ruled out?—I do not say that they should be ruled out but they should not interfere.

5532. Are they to inspect?—They may inspect if they like, simply for the purpose of informing the Government, in order to enable the Government to lay down proper rules, to compare results, and criticise and so forth.

5533. As regards the District Boards, would you apply the same practice?—Yes, the *taluk* Boards and the District Boards should have the same absolutely free hand in regard to education.

5534. Then I put it to you that the provincial educational authorities, the Director-General of Public Instruction and the Inspector of Schools and all the rest, are to be purely inspecting officers?—Inspecting, and if you like advisory officers.

5535. (*Mr. Hichens.*) I understand you to make one rather important exception in regard to the independence of municipalities and other local authorities, namely, in the matter of appeals; I understand you to say that appeals should be allowed to go to the Government?—I think in the case of personal matters there ought to be an appeal to Government or to one or two officers whom the Government might choose to appoint for the purpose.

5536. Say the Collector?—Suppose they appoint a Board for the whole Presidency. I have not dealt with this, because my views are not matured, but I should like in the case of an aggrieved staff to have an appeal to the Government.

5537. Why do you make exception in favour of the staff?—Because there is the chance of the municipality and the Chairman going wrong. If there is a powerful Chairman whose influence may carry the municipality with him, there is a chance of doing injustice to the staff.

5538. There would be an equal chance in other directions?—That would be with regard to public affairs.

5539. Surely, those are public affairs?—I do not think the two are exactly synonymous. It is one thing to allow an appeal to a man who is punished. I do not say that there should be an appeal necessarily to the Government, but I should like to have a Board constituted by the Government, say for all the municipalities, a Board of three members to hear appeals from aggrieved officers. My own opinion is that then the municipality and the Chairman would be more careful both in the matter of the recruitment of the staff and in the matter of punishments.

5540. In asking that a municipality should have elective powers, do you mean that you think the functions of a municipality should be carried out for the benefit of the public as a whole?—Yes, for the municipality as a whole.

5541. You mean that the decision should be by the majority?—Yes.

5542. That is a principle that appeals to you in this country?—Well, I think so; it applies everywhere I think.

5543. (*Mr. Dutt.*) You have proposed a fresh system of election for the creation of Advisory Boards?—Yes.

5544. You do not think that if *taluk* Boards and municipalities were asked to name members of the Advisory Board that would be sufficient?—Tentatively it might answer, but then I should prefer that the elected members of these Boards should elect the members of the Advisory Councils.

5545. The elected members of the *taluk* Boards and the municipalities might name the members of the Advisory Board?—No members of the *taluk* Boards in this province are elected now, although the law says that two-thirds may be elected; but it requires the sanction of the Executive Government, and the Executive Government has not chosen to give that sanction yet.

5546. With regard to municipalities and District Boards, they have practical independence in their work?—I cannot say that they have.

5547. Would you propose that the budget of these bodies should go up to Government for revision and sanction?—The Government should not interfere with the budget; that is the life of these Boards; and as an alternative it might be discussed in the local Legislative Council; after a resolution is passed that resolution might be given effect to.

5548. You propose that the budget should be prepared and then it should be sent up for instruction?—Instruction and criticism, to be made use of afterwards.

5549. But you would not give the Government any power to make any alterations in the budget?—No.

5550. You yourself have been a member of the Legislative Council?—I was.

5551. You are aware that the provincial budgets have to go up to the Imperial Government for their sanction?—Yes.

5552. And the Imperial Government have the power of making any alteration?—Yes.

5553. You would not give the provincial Government the same power with regard to municipalities and District Boards?—I would give that power to the provincial Government, which is now subordinate to the Government of India, if the provincial Governments were made independent, and the Government of India was only the national head of all the provinces with some definite limited powers. At present the Madras Government is subordinate to the Indian Government; in fact, under an old statute the Government of India can suspend the Madras Government altogether; therefore the relationship between the Government of India and the provincial Governments is different from the theoretical relationship between the provincial Government and Local Boards.

5554. Under existing circumstances would you allow the provincial Government power to alter the budgets of the municipalities and District Boards?—I would not.

5555. (*Sir Frederic Lely.*) You suggested that the attendance at the Advisory Council should be compulsory?—Yes.

5556. You do not propose to compel attendance by any other means than removal from the list for non-attendance?—That is all; but I may say that in the old regulations in Madras under the East India Company relating to panchayats, non-attendance was punished by a fine. There were regulations to that effect in 1816.

5557. The Council is to consider among other things the suspension and remission of land revenue and the failure of crops?—Yes.

5558. Is not that rather like giving the debtors of an estate power to decide whether they shall pay their debts or not?—But that is in conference with the Collector; he can override them if he likes.

5559. You think that it would be useful to the Collector to have placed before him the views of this Council?—Yes; the Collector could consider the advice of the Council and then come to a conclusion; the Collector might take part in the discussion.

5560. You would allow the Collector to be there and to join in the discussion?—Yes; I would allow the Collector, without being a member, to join in the discussion.

5561. Other officials might be present also?—Yes.

5562. Suppose a municipality levied a transit duty; would you give the Government power to interfere?—If it is legal, I would not give the Government power to interfere in any tax.

5563. Not even a duty which would operate as a transit duty and obstruct the trade of the country?—If it did, they could alter the law.

5564. But without altering the law, suppose a municipality imposes a heavy *octroi* duty; would you give a municipality the power to do that?—Speaking personally for myself, I am very much against *octroi* duties, but if the law allows them, I

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would not object to a municipality having the power to impose such duties.

5565. I am asking you whether you think the law should allow it or not?—I think the law should not allow it.

5566. Suppose one of your municipalities passed a rule of taxation imposing an *octroi* duty upon, say, goods in transit, without providing for a refund on any goods; would you enable Government to interfere to stop that?—Not if it was legal.

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5569. (Chairman.) Have you any practical experience of government in India?—Yes, as a District Board member since 1884 and *taluk* Board member at Gooty.

5570. I think you have heard most of the evidence given to-day?—I heard the last witness.

I am in favour of allowing the delegation of powers to grant dry remissions. They are now very much hampered by the Board and the Government.

The Forest Member of the Board of Revenue is not sufficiently strong. Adequate weight is not given to his views by Government, when the department opposes them. The Department looks to the revenue to justify its own existence and has no sympathy for the people.

District Officers have sufficient opportunities for personal contact with the people. But they do not avail themselves of the opportunities. They seem to labour under the impression that they know much better of the people and their grievances than the people themselves, and they are apparently afraid that by coming in contact with the people their dignity will suffer and that they may fall victims to interested representations. The people themselves feel the aloofness and unapproachableness of the Collector, and would not venture to acquaint him with the trend of public feeling or with the working of public measures.

I do not think the European Executive Officers possess sufficient knowledge of vernaculars, but, though a knowledge of vernaculars is desirable, it is not so essential for kind, sympathetic, and proper administration, as they have *interpreters*, and as people can choose spokesmen, who know English. It is on their anxiety to understand the people's point of view and their feeling of sympathy that the success of administration would depend.

The Government is not bestowing much anxious thought in the selection of Collectors. It is a standing complaint, that when some Collector is good and sympathetic to the people he is made a District Judge.

A Collector is interested in convictions in forest, *abkari*, and such other cases, so much so that he sends out circulars about the way in which forest and *abkari* cases should be dealt with. Magistrates think it expedient to subordinate justice to what they think departmental interest.

The system of Bench Magistrates may be extended and may be given larger powers. They will be of real help to the committing Magistrates in the preliminary enquiry of register cases. Their knowledge and experience of local conditions will be of utmost value to the Magistrates, and will ensure public confidence and public safety. The jury system should be introduced in the trial of at least murder cases by Sessions Judges.

The only effective and wholesome method to interest the people in the administration, and to make them feel for the stability and continuance of the British rule, is to restore the old panchayat system or some sort of village autonomy, with some modifications, if necessary, to suit the present conditions. As it is, the village is almost disorganised. The village *taliari* or watchman behaves as if he were the master of villagers. The low paid village munsiff, who is magistrate, civil judge, and revenue collector, rolled into one, feels that he is in no way responsible to the elders and the common people of the village. He is a miniature autocrat, working to gain the favour of policemen or revenue officials in a distant station.

Co-operative credit societies are now started by Government, where villagers are elected as

5567. Suppose there was a small colony of brick-makers in a town who had their kilns with hereditary rights in a certain position, and the municipality proposed to eject them; would you give them a right of appeal?—No.

5568. They would simply have to submit?—They have their own representatives and they can make themselves felt; I do not believe in hereditary right to carry on offensive trades and to poison people.

(The witness withdrew.)

directors. If they can manage banking themselves under sympathetic guidance and instructions, they can be trusted not to have been so thoroughly demoralised as to have lost the co-operative spirit of their ancestors.

It is quite possible, and it is of the most vital importance to the well-being of the people and to the interest of good government, to revive the panchayat system, with powers over educational, sanitation, police, "village forests," and other communal matters, pertaining to the villages concerned. Just as they have a village, or a group of villages and hamlets, under a village officer and village accountant, a panchayat can be formed for the village, or villages, by the appointment of the village munsiff and the village accountant and by the election of a number of villagers to sit on it. The provisions were made in the Local Board's Act of 1884, for members to be elected by taxpayers even to the union panchayats; but this good intention of the Government was never translated into action. This admitted principle should be acted upon to form these popular institutions in the villages. Such a body, periodically elected, will infuse new life into the villagers and make them alive to their duty and responsibility for the detection and suppression of crime, for sanitation, for the preservation of trees and *topes* near the villages (which have been disappearing, after the Forest Department have laid their hands on them for sale, without replacing them by new plantations), for protecting people from starvation in famine times, and in short for hearty co-operation with the Government in their aims and administration. Panchayats may not come up to expectations for some time, but panchayats, if sympathetically encouraged, will just like in any other country evolve, through struggles and experiences, into self-respecting, useful and loyal institutions.

The Forest Department may protest against the placing of any forest area in the hands of the villagers. It is the working of the Forest Laws and Rules more than any other department that affects the people in the necessities of life, and that creates misery and dissatisfaction even in the most ignorant mind. The department have appropriated village pastures and reserved even barren rocks and useless wastes, in some places to the very confines of the villages, wherever they could find a square mile of waste land. There are no arrangements made "for the special appropriation for the use of villages of parts of forest lands, on which inhabitants can pasture cattle and cut wood free of charge, subject to certain conditions, designed to prevent the forest from being completely extirpated."

Civil and criminal work, if entrusted to the panchayats within a certain limit, will be better administered and the people will be better satisfied, and litigation in courts, and its consequent demoralizing influences, will be less, promoting clean life among the people. When these panchayats are established, it will be easier to establish Local Boards, on a satisfactory basis.

The inefficiency of the Local Boards complained of, is due to their constitution and management. The Local Boards' Act of 1884 provided for establishing union panchayats on a partly elective basis, *taluk* Boards with two-thirds of their members elected, and District Boards with three-fourths of their members elected; and also it permitted the election of Presidents and Vice-Presidents to both the District and *taluk* Boards. But the Government ignored the provisions, perhaps for want of

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sufficient faith in the capacity of the people, and adhered to the nomination system under the Presidentship of Collectors and Deputy Collectors. The nomination of members to the Boards practically rests with tahsildars and Deputy Collectors; and the Collector, with little or no knowledge of the people, appoints them, and sends up the names for formal approval. When members are re-appointed, the Collector does not require even the formal approval of the Government. The Collectors and Deputy Collectors are also *ex-officio* Presidents of the District and *taluk* Boards respectively. What power, and what influence, can these nominated members exercise in the presence of the Collector and the Deputy Collector who could make and unmake the members? If the constitutions of these public bodies be changed, and Presidents and Vice-Presidents appointed by election, then they will be free to exercise powers to the public satisfaction, and to give wholesome advice and valuable help to the Executive Officers of the district on many public questions.

The Boards as they now exist may with advantage to the people's reputation be abolished; and the Collectors may then feel more responsible for the proper selection of Local Fund Engineers and other servants of the Board, and to watch with interest the expenditure of the Local Funds.

These bodies should be established upon a popular basis and should have the power of establishing agricultural farms, promoting technical education, dealing with the location of liquor and toddy shops, and advising the executive authorities on the difficulty of any religious feuds, on the famine questions affecting the raiyats, and all general administrative problems. No separate advisory body is then necessary. (When Collectors have to take the advice of the Boards or seek their help, they may be present at the Board's meetings and hear the discussion, guiding them with necessary information. If a separate advisory body, consisting of perhaps nominated members, exists, it will not be of much value, for the discussion will not be free and frank in the presence of the Collector.

5571. Are you in favour of giving the Collector power to grant remissions in case of dry crops?—Yes.

5572. Would you limit that power by any fixed sum, or would you allow him to go up to any sum he likes?—As large as might be necessary.

5573. You are of opinion that the forest administration is not always in touch with the needs of the people?—Not at all.

5574. I gather that that is principally due to the fact that reservations are made of lands which are not really forest?—Yes. Many of the so-called reservations are all barren rocks and unproductive soil near the villages.

5575. Who has the power to declare a particular piece of land a forest reservation?—The forest officer recommends to the Collector, and the Collector makes a recommendation to the Government, and the Government declares.

5576. Is the forest officer as a rule constantly moving about among the villagers in his circle?—He does move as far as the reserve goes, but he has nothing to do with the people.

5577. He moves about?—Yes.

5578. Suppose he declares a piece of land to be reservation, would he have gone and looked at it first of all?—He is supposed to have looked at it.

5579. When he declares a piece of land to be reservation, before he recommends it to the Collector for reservation, does the forest officer see it personally?—He is supposed to have seen it; I cannot say that he does.

5580. Do you know any case in which he has not done it?—No, I cannot say that I do.

5581. Are the forest officers as a rule capable of speaking the vernacular?—Yes, there are only two who came from the north of India, who were not able to speak the vernacular.

5582. Therefore, as a class, you would say they are able to get the opinion of the people who live

in the forest areas?—They are able to get it, but they do not.

5583. Having got it, do they disregard it?—I do not think they ask for it at all.

5584. With regard to the District Officers you say that they do not avail themselves of their opportunities of mixing with the people freely?—No, they do not.

5585. Is that partly because of different racial ways of looking at things?—So far as the raiyats are concerned, I do not think that racial feeling exists with the Collectors; Collectors do go to the villages, but they do not seem to think that the people ought to be consulted or be mixed with.

5586. Do they talk as a rule with the local gentry or men of influence?—No; they talk to the officials, especially the Deputy Collectors and tahsildars.

5587. And to the revenue inspectors?—No; they stand at a distance.

5588. The Collector goes nearly every year to every division?—Yes.

5589. Therefore he sees at all events all the officials?—He sees the officials.

5590. And he would have an opportunity of seeing all the native gentlemen?—If he liked.

5591. But he does not like?—He does not.

5592. Can he speak to them in their own language as a rule?—Some of them can talk the vernacular.

5593. And some of them cannot?—Very few cannot.

5594. Have you ever known any who could not?—I have known one, who was not able to speak the language of the district, which was Telugu, but he knew Tamil.

5595. That is a very undesirable state of things?—Certainly, but he was a very sympathetic Collector.

5596. You wish to see the system of village panchayats restored?—Very much.

5597. That will be, you think, a great advantage to the villagers?—It will be a great advantage; I think the people will then begin to be a people.

5598. And there would be no difficulty, in each of the villages, in getting a proper number of persons to serve on the panchayat?—No. They have not found any difficulty in starting co-operative societies where the members are elected for two years.

5599. They manage a sort of co-operative bank, and therefore they ought to be able to look after the village well?—Yes.

5600. Capacity which breaks out in one direction will break out in another?—Yes; and banking is the more important business.

5601. Then with regard to the District Boards; do you think that they should be abolished as one or two witnesses have told us?—No, I do not think so.

5602. You think that that would be a very unwise proceeding?—Yes, because it is a body that unites the whole district.

5603. Do you think, as they are now constituted, that they represent pretty well the opinion of the district?—No.

5604. What class of opinion do you think is wanting?—The nomination itself is at fault.

5605. Is a right class of member nominated?—The majority of them are nominated by the tahsildars.

5606. By whom were you nominated?—I was nominated by the Collector, that was in 1884, and afterwards elected by the *taluk* Board. I was nominated to the *taluk* Board by one Collector, and I was put out by another Collector.

5607. And then renominated?—Another Collector came and put me in.

5608. Of course in your case that was a wise choice; I daresay he makes the same wise choice

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in regard to other people?—He cannot know all the people; there are 24 members to be nominated. I would not be free to talk in the presence of a Collector; I am only a nominated member; we feel sometimes diffidence in speaking out, especially when the Collector himself sits; and besides him, there are members who are officials themselves—the tahsildars and so on.

5609. We had a witness who told us that, as a Divisional Officer, he had been out-voted by the taluk Board, and had followed their advice, as he thought, wisely?—Sometimes you get an officer like that; we have had one or two who were very kind and invited us to give our advice and heard us and met us at garden parties and so on, but that is not common.

5610. In those cases you had no hesitation in expressing your real opinions?—We had no hesitation, because we knew the officers to be very sympathetic and good men; they would not take our advice amiss.

5611. You tendered it freely and it was accepted?—That is so.

5612. But that is not the general practice and you would like a greater freedom?—Certainly.

5613. And you think that that freedom would be of advantage to the people of the locality?—To the people, and even to the Government service.

5614. Would you increase the number of members of the District Board?—Not necessarily; we have 24 members on our District Board; ours is a small district; other districts may require more.

5615. Taking one district with another you would not increase the number of members of existing District Boards?—We might increase the number perhaps in order to give a larger scope for election.

5616. Are the taluk Boards large enough?—We have 12 members; there are some Boards that have more; we might perhaps have more.

5617. If the taluk Boards and the District Boards were improved in the way you suggest, would it be necessary in your opinion to have an Advisory Council?—No, not at all; if they are elected bodies with powers added, that is quite enough; there is no necessity for other Boards.

5618. And if they are not elected Boards?—I do not think it would be of any use.

5619. Therefore an Advisory Board nominated by the Collector or nominated by the Government or by the Divisional Officers, in your judgment would not be of any use?—Not at all.

5620. It would be of no greater use than the existing District Board and taluk Board?—No.

5621. (Mr. Hichens.) How would you propose to provide the funds for the panchayats? You suggest that they should have certain functions; sanitation, I suppose, would be one, and there would be various other things that they could do, which would cost money?—Certain items might be provided for from the Government funds, and if the panchayats were given power they might be asked to levy some small tax for sanitation; but as for education and other purposes the local funds would have to provide them.

5622. You suggest for one thing that they should have a grant from the District Board funds?—Yes.

5623. And then from provincial funds?—Yes.

5624. I suppose you would agree that that should be allotted to you through the District Board?—Yes.

5625. Then, they should have special powers of taxation in the shape of a house tax?—Just like in any other union.

5626. We have been told that the reason why the village unions were unpopular was that this house tax was levied there?—To some extent that is so, but when people are given power and they see the advantage of spending the money themselves they will not mind paying some tax.

5627. Do you not think that village unions see that to-day?—No; they are nominated members;

somebody does the work, they do not know who; they are quite in darkness about it; the villagers do not see it at all.

5628. Then if they were not nominated they would be perfectly contented?—No nominated body would be of any use; if they are elected, they would see the benefit of these things.

5629. That is why the house tax is unpopular in the village unions to-day?—To some extent because they do not see the benefit and have no voice in spending the money.

5630. What other reason would you give why the village union is inefficient?—Because they are nominated members.

5631. Nothing else?—No.

5632. But you would maintain the village union—you would not abolish it?—If we had the elected panchayats the unions might be abolished, because they would be performing the same functions.

5633. I was told by some witness that the village union was half-way between a panchayat and a local municipality; that is to say it was a large village?—It is something like that.

5634. What you would say is that you do not want an intermediate authority, but that some should be made into panchayats and some into municipalities?—I have not said anything about municipalities.

5635. I understood you to say that these village unions are large villages?—Yes.

5636. Could you convert them into panchayats?—They could be converted into panchayats, but they need not be called municipalities at all. The present unions are subject to the taluk Boards, and have nothing to do with municipalities. When you abolish the union and have elected panchayats, it will be the same thing.

5637. You would make these village unions panchayats?—Yes.

5638. Could you tell me the size of your district?—About 5,600 square miles.

5639. How often does the District Board meet?—Once in a month as a rule, but sometimes we meet occasionally to decide the budget.

5640. Can you tell me roughly what the average attendance is at each monthly meeting?—About ten.

5641. Do you find that the members living a long way off the place of meeting attend regularly?—They do attend; it is more the officials who do not attend; generally they are absent.

5642. You are also a member of the taluk Board?—Yes.

5643. How many members of your District Board are members of your taluk Board?—Four members are elected to the District Board by the taluk Board.

5644. You do not think that the District Board does the work of the taluk Board over again?—It has got a good deal of control of the finances at budget time.

5645. Is that control beneficial?—I cannot say that it is so always.

5646. Sometimes it is beneficial and sometimes not?—There is a contribution made to our fund; the District Board gives a contribution to make up our deficiency in expenditure; in that way it is beneficial.

5647. How is the cess raised?—It is a local cess raised upon fishing rights and tolls and so forth.

5648. Is the main source of income the land cess?—Yes, that is the main source.

5649. A certain portion of that goes to the taluk Board direct?—Half the land tax goes to the taluk Board.

5650. And the other half?—To the District Board fund.

5651. And they distribute that?—They reserve a fund for themselves for roads, vaccination and some other items; the rest is distributed among the three taluk Boards.

5652. Do you think that their discretion with regard to the use of that money is wise?—Yes.

5653. It is better than giving the whole sum to the *taluk* Boards?—Well, it might be better for the locality but not for the district; in some *taluks* they have got very little funds.

5654. (*Mr. Dutt.*) And you think it fair in those cases that the neighbouring *taluk* should contribute something?—On the whole I should think it fair, for the benefit of the whole district.

5655. I did not quite understand what you said as regards the distribution of money. The whole land cess realised in a district is allotted to that district?—The whole cess belongs to the district; there are three *taluk* Boards in the district, and the distribution is made among them.

5656. The members of the *taluk* Board could be elected, could they not, under the Act?—Yes, that is the provision that was made in 1884; two-thirds of the members may be elected. But that has not been done.

5657. Could you make any suggestions besides your suggestion of election which would improve the work of the *taluk* Boards or that of the District Board?—I think that the *taluk* Boards might be given power in regard to plague and excise and other matters; they are not consulted in these matters, although their money is spent.

5658. Do you think it would be a good way to distribute work among members of the District Board by the formation of sub-committees?—Yes; power is given by the Act to do that, but it is not done.

5659. Do you think members would take more interest in the work if they were made to do their work in that way?—Yes, provided they are elected members.

5660. At present who does the work of the District Board?—The President does it.

5661. Who prepares the budget?—The President.

5662. Who appoints all the officers?—The President.

5663. You think that if the District Boards were made more useful, in accordance with your proposal, the District Board would be able to give any advice that the Collector requires without the creation of an Advisory Board?—Certainly; there would be no need of an additional Board.

5664. Could that be done under an executive order or would a fresh Act of legislation be necessary?—There must be an Act.

5665. Why would an Act be necessary?—The people would feel that they had some real power and responsibility.

5666. Under the present Act, would the Collector have the power to convene a meeting of the District Board simply to take advice about administrative matters?—I do not think so, except for the purposes of the Act.

5667. So that if the advice of members was necessary in other matters, and the Collector wanted to get them together, he could not proceed under this Act, and a fresh Act would be necessary?—Certainly.

5668. (*Mr. Meyer.*) Is it not the case that before a forest is finally reserved a full inquiry is held as to any rights possessed by persons in that area?—That is published in the *Gazette*.

5669. It is required by law?—Yes, and it is published in the *Gazette*, but the raiyats do not hear of it; they hear of it when the reservation is made.

5670. Still, the law and the regulations have provided this machinery?—Yes, but in practice it does not work.

5671. You spoke about the Collectors seeing only officials in the course of their tours. Have you known instances of officials refusing to see native gentlemen who desired to interview them?—They do not practically refuse.

5672. Speaking generally I mean?—Well, I do not know, but the treatment is such that no non-official with self-respect would go.

5673. Do you mean that the Collector is discourteous to you if you go to see him?—I should think so; he is so cold that people do not go again; once they have gone they do not go again.

5674. You say he is "cold"; he is not effusive perhaps, but does he treat you with rudeness?—Well, one is treated in such a way that one is not tempted to go again. There are some good Collectors; what I am saying now does not apply to all.

5675. I am speaking of the generality?—With the generality the reception is such that one who has had the experience would not go again.

5676. Would you not have the opportunity of saying anything you wanted to say and representing anything you wanted to represent?—No. With some gentlemen when you go to see them you are emboldened to speak out, but in other cases the reception is such that people would rather shrink from going again.

5677. Have you had anything to do with Indian Collectors?—Yes.

5678. Do you apply that to them too?—No.

5679. They are sympathetic?—They are sympathetic, and I am glad to say that some European gentlemen also are like that, but the generality of Europeans are not.

5680. How many Indian Collectors have you known?—I have known two Indian Collectors who were good; there was one Indian Collector—no Indian would approach him.

5681. Out of three you have found two that were good and one unapproachable?—Yes.

5682. You say that an elected member of a District Board or a *taluk* Board can express his views freely, but a nominated member cannot; he regards himself as a slave of the Collector?—I will not say slave; he is under an obligation as it were.

5683. You sit in a dual capacity; you are an elected member of the District Board and you are a nominated member of the *taluk* Board. Are we to take it that you speak your views freely in the District Board and that you are afraid to speak them in the *taluk* Board?—Well, I am a nominated member by the Collector in the *taluk* Board; it is the Collector who nominated me on the *taluk* Board.

5684. On the recommendation of whom?—I was not recommended by anybody.

5685. Therefore you consider yourself under no obligation to the Divisional Officer?—I do not know.

5686. You can speak your mind freely?—I think I can speak my mind freely, because I am the nominee of the Collector.

5687. Is not any member of the District Board who is nominated appointed by the Government?—The Government knows nothing about it; the name is sent up and it is gazetted; it does appear in the name of the Government, but it is the Collector who makes the nomination.

5688. The term of office in the *taluk* Board is three years?—Yes.

5689. Then you have been re-appointed repeatedly?—No, I was not re-appointed, because it was thought that I was a little bit troublesome.

5690. But several times you were re-appointed?—Yes.

5691. By different Collectors?—By different Collectors—by one Collector for nearly ten years.

5692. Although you had spoken your mind freely on the District Board to that same Collector, he did not resent your plain speaking?—No.

5693. He rather liked it?—He liked it, and he encouraged me to take interest in matters.

5694. You say that for a Local Board to be any good whatever, all the members must be elected?—Yes.

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5695. By what sort of electorate—by the whole people or a certain class of the people?—I suggest an election from the panchayat; there will be seven or eight of the panchayat class in each village or big group of villages, and they would all elect members to the *taluk* Board; that would be the electorate I would suggest.

5696. Would the *taluk* Board elect to the District Board?—Yes.

Mr. P. S. SIVASWAMI AIYER was called and examined.

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5700. (Chairman.) You are Officiating Advocate General for the Presidency of Madras?—Yes.

5701. You have been I understand something like 20 years in practice as a *vakil*?—Something over 20 years.

5702. And you have been in the Legislative Council since May 1904?—Yes.

5703. Do you think that the right of appeal should be curtailed or not?—I think the right of appeal whether to the Government of India or to the Local Government should not be curtailed, whether in respect of administrative action, or in respect of any orders affecting officers of Government personally. I do not think it desirable to impose the condition, with regard to such appeals, that unless accompanied by a certificate, the appeal should not be entertained. The result of imposing such a restriction would be this, that except in cases in which the officer against whose order the appeal is made feels a doubt, there will be practically no appeal; it is the frailty of many minds, even of official minds, not to entertain doubts as to the correctness of the orders they have passed. It would be very unwise in my opinion to restrict the right of appeal only to cases in which the officer against whom the appeal is made feels a doubt; because although he may not feel any doubt, he may be absolutely wrong, and it would be very unpopular to restrict the right of appeal. Officers aggrieved by orders affecting them, and people aggrieved by administrative actions affecting them, would generally be anxious to secure justice at the hands of the higher authorities, if they could not secure justice at the hands of the local officials.

5704. What do you say as to the opportunities which Executive Officers have for personal contact with the people?—I do not think there is any lack of opportunity; but they do not make sufficient use of their opportunities to obtain personal contact with the people. The chief obstacles seem to me to be, the ignorance of the vernaculars on the part of the officers concerned, and the disinclination on their part to learn the vernaculars and to come in personal contact with the people.

5705. Do you find that there is an increasing disinclination on the part of Divisional Officers and Collectors to become acquainted with the vernacular languages?—In view of the fact that English education is spreading in the country, officers are likely to think that it is unnecessary for them to learn the vernaculars themselves, because there may be people acquainted with English who can act as interpreters.

5706. As a matter of fact is there in every village or even in every group of villages, someone who can talk English?—I do not think it can be said that in every village there are people who know English. Mr. Bradley, the Chief Secretary, made the statement that in every village there were people who knew English, and that it was therefore unnecessary for the officers to learn the vernacular. I do not agree with him. There are several villages where there are no people who possess a knowledge of English, and even if there should be some people who possess a knowledge of English, it is eminently desirable and necessary that the officers themselves should be able to converse directly with the people.

5707. You know the whole Presidency pretty well?—I have gone over several districts; I cannot say that I know the whole Presidency.

5697. Have you any municipal experience?—No.

5698. Does the District Board always sit at the district headquarters?—Sometimes in *mufassal* stations; it depends on the Collector's pleasure.

5699. (Chairman.) What is your profession?—I am a pleader—a *vakil*—but I am a villager born, bred up in a village, and my people are all raiyats; I come from a hereditary family of village officers.

(The witness withdrew.)

5708. Where is your present home?—In Madras; I am a native of the Tanjore district.

5709. Have you been living in Madras a long time?—For the last 27 years.

5710. So you would hardly claim to know the country districts well?—I do not lay claim to the same intimate knowledge of the districts that a person resident in the *mufassal* would be entitled to claim, but I have come into contact with the people in the *mufassal*; I have often to go to the *mufassal*, and people in the *mufassal* come to me.

5711. Would that experience of yours enable you to say whether or not the people in the country villages did or did not know English?—I should think so, as regards the places I have visited.

5712. Do you think that it is a growing tendency, then, on the part of the district officials to consider the study of the vernaculars unnecessary?—I cannot say whether the tendency is growing or not.

5713. It is regrettable at all events?—Yes. Another feeling which I think may be noticed is, that many officials consider it *infra dig* to talk in the vernacular; they prefer to speak in English.

5714. That is, the subordinate officials, the *tahsildars*?—No, they would rather speak in the vernacular with the people; I mean the English officials.

5715. The English officials think it *infra dig* to talk in the vernacular?—I think so.

5716. Have you known such cases in your experience?—They seldom talk in the vernacular.

5717. Not to you?—Nor to other people too, so far as I have seen.

5718. In the *mufassal*?—Yes. There are some officials who have a good knowledge of the vernaculars.

5719. Is this your own experience or what you have been told?—What I have seen and what I have heard.

5720. But you have been practising chiefly in Madras?—Yes, but I have been visiting the *mufassal*, and that is what I have seen, and what I have also heard people say.

5721. Have you been in company with any District Officer when he has been visiting and noticed that he has not talked in the vernacular?—I cannot say that I call to mind any instance of a particular official who had to talk to the people and did not speak in the vernacular.

5722. Therefore it is hearsay evidence, rather—people have told you that there is that tendency?—But I have never seen any European officers talking in the vernacular to the people.

5723. Have you been in company with many European officers in the *mufassal*?—I have sometimes travelled with them in the train, and I have sometimes called on them.

5724. Would it be easy to increase the knowledge of the vernacular on the part of European officers?—I think it would be possible by making the examination in the vernaculars more severe, and by asking officers to keep a diary and to make a note of the persons with whom they had had interviews, and make a report once every quarter or so as may be desirable.

5725. Is there any possibility of greater social intercourse between the Divisional Officers and the people—the local gentry and so on?—I do not see

why it should be supposed that there is any insuperable obstacle to any increased social intercourse; all that is wanted is a little more sympathy on the part of the officials.

5726. Is there much such intercourse now?—I do not think there is much social intercourse to speak of now.

5727. Is that less or more than it used to be in former days?—I do not think it can be said to have been growing.

5728. Has it been decreasing?—No, I think not.

5729. It is about the same?—About the same.

5730. Would the grant of larger powers to Commissioners, Collectors, and other local authorities require greater care in their selection?—I do not think it is necessary to grant larger powers; the powers with which they are now entrusted are sufficiently large to require, and ensure, the greatest possible care in their selection.

5731. Suppose larger powers are granted, ought not greater care to be taken in the selection of these officers?—I suppose, in the abstract, yes.

5732. Is greater administrative power for the Collector necessary?—I understood the question to carry with it the implication that if greater care in the selection of officers was likely to be secured more powers might be entrusted. I am opposed to that implication.

5733. Are the present powers sufficient?—Yes, and sufficient care is exercised in the selection of officers.

5734. You have had no connection with the higher ranks of the Government?—Yes; I have had occasion to come in contact with the Members of Council and the Secretaries of Departments.

5735. But you have had no occasion to come across them administratively?—No.

5736. Have you been a member of either a municipality or a District Board?—No.

5737. Speaking generally, you think there should be some increase of powers to municipalities and District Boards and Local Boards?—As regards the matters of which they can take cognizance, I do not think there is any necessity for any extension of powers; the matters which are entrusted to the care of District Boards and district municipalities are comprehensive enough; they include everything connected with the safety, health and welfare of the inhabitants committed to their charge. The complaint is, not with regard to the matters entrusted to their jurisdiction, but with regard to the mode in which the provincial Government interferes with the exercise of their powers by the District Boards and municipalities. It is often complained that the provincial Government interferes with the action of municipalities and Boards in very petty matters, and that their interference is of a vexatious character. I am not in favour of the view that the provincial Government have no rights of interference at all. I believe in most countries, in England and elsewhere, the Central Government has very considerable rights of interference with the actions of local bodies. Whether the interference is such as to produce friction and complaints or not is, and must be, a question of degree. With regard to the municipalities in this Presidency, there have been complaints that the interference has been too frequent and too vexatious.

5738. That being your view with regard to municipalities and Local Boards and so forth, what have you to say about the revival of the panchayat?—I should be disposed to entrust certain matters to the village authorities; for instance, the control of the village police. This was considered by the Indian Police Commission, and I believe the Government of India are in favour of the recommendation that the village police should be placed under the control of the local authorities. I should like to add, with regard to the disposal of petty criminal and civil cases, that village courts might be encouraged to take cognizance of such cases, and parties might be induced to resort to them. In civil cases the jurisdiction is at present limited to Rs. 20; without the consent of the parties, suits can be filed

in village courts only up to the limit of Rs. 20; that might be increased to Rs. 50. In criminal cases they might be asked to try such cases as are disposed of by Bench Magistrates in towns, and Benches might be constituted in villages. I would, however, not introduce them in all villages; I would do it tentatively; I would select certain areas first by way of experiment in the most advanced districts.

5739. Is there any right of appeal in these Rs. 20 suits at present?—There is no right of appeal. Under the Madras Act I of 1889 there is no right of appeal from the village munsiff, but the party aggrieved may ask the district munsiff to revise the order. This power of revision is much narrower than the power to entertain appeals; it is only if the village munsiff has been guilty of any gross impartiality or corruption or has passed an order which is manifestly unjust or contrary to law, that the district munsiff is appealed to, to set aside the order; in other cases it is final.

5740. (Mr. Meyer.) You say that you are not in favour of the restriction of appeals. Is it not the fact that under the Civil Procedure Code, second appeals on questions of fact are, generally speaking, barred; a second appeal may not be entertained on a question of fact, though it may be filed on a point of law?—Yes; second appeals are barred on questions of fact.

5741. And under the Criminal Procedure Code, in certain cases there is no appeal against the decisions of Presidency Magistrates and of First Class Magistrates with summary jurisdiction?—That is so.

5742. Then why should you not have some analogous limitation in regard to administrative appeals?—With regard to administrative appeals, I am not aware that the granting of this right of appeal throws any very large burden upon the appellate authorities; I am not in a position to say what amount of burden it throws upon them; and in the next place an officer who has got to decide a matter, not judicially, but in his executive capacity, is not likely to exercise the same amount of care that a judicial officer is likely to exercise.

5743. Are there not laws or rules for the disposal of these matters generally?—There are rules laid down, and I believe the person aggrieved has generally the opportunity of submitting his explanation; but I do not think that the procedure adopted in the disposal of complaints with regard to administrative action is calculated to ensure the same regard for an exhaustive enquiry as the procedure adopted in judicial matters.

5744. You were speaking of the officers not talking to the people in the vernacular. Have you ever accompanied a Divisional Officer or a Collector in his tours in the villages or on *jamabandi*?—No, I have not accompanied an officer on tour.

5745. You spoke of the lack of social intercourse. Is there complete social intercourse between different classes of the Indian community?—There is very much more social intercourse than there is between English officials and Indians, and though various castes are under restrictions with regard to dining and so on, they have numerous opportunities for social intercourse; they meet each other frequently, and know each other much more intimately than it is possible for English officials to know Indians.

5746. Is it not possible that the failure of European officers to mix more freely with the people is due to pressure of work?—It may be partly due to that, but not wholly.

5747. If their work could be diminished without any damage to the public service, you would be in favour of it?—As your qualification is that there is to be no detriment to the public service, I do not object to any diminution of their work.

5748. To put it in a concrete form, if the amount of reporting work which they have to do on appeals and other matters could expediently be diminished, would not that give officers more

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opportunity to get into personal contact with the people?—It would provide them with opportunity: you can take a horse to the pond but you cannot make him drink.

5749. You are not sure whether they would use the opportunity?—Exactly.

5750. You spoke of undue interference by Government with municipalities. Have you heard of petitions to Government from a minority say of the Municipal Council asking the Government to interfere with orders passed by the majority?—I believe in some matters there have been differences of opinion in municipalities, but the class of cases I am referring to are cases in which the municipalities have made unanimous recommendations, and still the Government have refused to accept them.

5751. Do you know of any cases where a minority have appealed to Government to deliver them from the decision of the majority?—There may have been such cases.

5752. Have you heard of cases in which a Ratepayers' Association, outside the Council, has addressed Government to over-ride some act of the Council?—I cannot recall to mind any instance at present, but I think there have been such instances.

5753. You spoke about the subordination of the police to the village panchayat; is it not the fact in this province that the village policeman is at present already under the control of the village headman?—I believe he is.

5754. You recommend a certain extension of jurisdiction of the village courts, which you think might be made into Bench Courts, in civil and criminal matters, and you say that there should be no option to the people, but that in such cases they must go to the village court?—Yes. One of two courses might be adopted; either the people should be forced to go to those courts without any option, or a concurrent remedy might be allowed; the party might be allowed to go to the munsiff's court, but should be deprived of his costs if he could have gone to the village court and has not availed himself of that remedy.

5755. You would allow people to go to the village munsiff or the district munsiff as they think fit, but subject to some possible deprivation of costs later on?—Yes, so that they might be induced to resort to the village courts.

5756. You spoke of the power of revision which the district munsiff possessed over the decisions of the village munsiff; cannot that power of revision be twisted into a regular exercise of the right of appeal?—It has not been so done.

5757. Your experience is that they seldom interfere unless there is some substantial error?—Yes; applications for revision are very infrequent. As a matter of fact I think that the village courts are getting more popular. For instance the total number of suits filed in 1904-05 was 330,000 odd, and the number of cases in which people resorted to the village courts was 90,000 odd.

5758. Could you give us an idea of the proportion of those 90,000 cases that came up again before the district munsiff?—Those figures are not to be gathered from the Administration Report, but I believe such cases are extremely rare.

5759. (Sir Steyning Edgerley.) With regard to appeals, you object to restricting them by the condition that the officer appealed against should certify that there was reasonable ground of appeal, because you say that the officer deciding generally thinks he is right and would not give a certificate of doubt. Would you think it a less objectionable proposal not to allow a second appeal except upon a certificate from the first court of appeal?—I would not propose any restrictions, for the reason that administrative proceedings are not conducted with the same formality as judicial proceedings.

5760. But you have got a concurrent opinion as to facts for instance by an independent officer?—True.

5761. You seem to think that the certificate involves a doubt as to the facts. Suppose there was any administrative *darkhast* petition or something of that kind, and suppose the facts were absolutely clear, but that they involved a question of principle; if they do not involve a question of principle would it be possible to say "There is no question of principle involved, the facts are clear, and you cannot have an appeal," or you might say "The facts are clear but there is a question of principle, and you can go on." After the first appeal, would you think that a dangerous limitation?—I believe cases have not been infrequent in which the highest authorities have sometimes interfered and rectified a blunder.

5762. There is some certificate of that sort required before an appeal goes to the Privy Council?—I think that is so.

5763. That is the sort of certificate I was thinking of.—A certificate that there is a substantial question of law involved, where the findings of the courts below are concurrent?

5764. When you have the concurrence of two courts, should there not be some restriction, rather than that appeal should go on indefinitely?—I am averse to imposing any restriction, and I think it would not be a very popular measure.

5765. Now you say that as regards Local Boards and municipalities the provincial Government ought to have a right to interfere, but you think it is carried to too great an extent?—Yes.

5766. When you have given an authority a right to interfere, can you suggest any adequate limitation as to how far they shall exercise that right?—You mean, any limitation which can be expressed in the shape of general rules?

5767. Yes.—It may be a matter of difficulty.

5768. Is it not a matter of very great difficulty?—I confess it would be.

5769. For instance, we all know that the Government of India and the Secretary of State have a statutory right of control over the provincial Governments; the great difficulty in all these matters is how it is exercised. Can you suggest any sort of principle upon which the limitation of the right should be based?—Suppose the District Board of a particular district recommends an increase of salary to an official, say from Rs. 200 to Rs. 500; that would be a matter I think in which the provincial Government might be justified in interfering; but suppose a District Board recommended an increase of salary to a peon of one rupee, I do not see why that should be interfered with.

5770. The only principle you can suggest is, a self-denying ordinance on the part of the superior officer?—It comes to that. I am unable to suggest any definite rule.

5771. You said that these panchayats would have to be experimental to start with?—Yes.

5772. There would probably have to be some legislation to give them gradually the powers that you think they might exercise in course of time?—Yes. For instance, with regard to the disposal of criminal cases; under the existing legislation they can dispose of only very trivial cases.

5773. Are you not the Government draftsman: you draft all the Acts for the Local Government at present?—Not necessarily. If I am asked to do it, I have to do it, but very often the Bills introduced by the Government are drawn up in the office in the Secretariat and they are afterwards brought up; I have to assist the Government in any drafting work they may ask me to do.

5774. You revise the Bills?—Yes.

5775. So that you have a certain amount of knowledge of drafting work and legislative structure and so on?—I suppose I have.

5776. Suppose these panchayats were to be invested with authority and the procedure had to be experimental; would you proceed by direct legislation, fixing a scheme before you come into Council, or would you proceed by an Act which gave you wide powers of making rules?—I should have no

objection to passing an Act which would empower the Local Government to frame rules and to confer such powers as they may think necessary upon the village panchayats.

5777. That is practically what is sometimes called giving a blank cheque to the Executive?—In this matter I do not mind.

5778. You would get the freedom of experiment, and you think that that freedom of experiment would be worth the cost of giving a little undue power, against general principles, to the Executive?—Yes, in this matter.

5779. Therefore you think that giving a blank cheque, as I call it, to the Executive in any matter is not a question of abstract principle but one of expediency?—Even the highest principles are questions of expediency.

5780. I suppose you could give us, with very little difficulty, illustrations of Acts that do confer very wide powers of rule-making on the Executive?—For instance, under the Madras Land Encroachment Act, which was recently passed, powers were given to the provincial Government to frame rules under the Act; another instance is the Municipalities Practices Act. There are many Acts under which powers are given to the provincial Government to frame rules.

5781. As a matter of expediency too, there is the Epidemic Diseases Act?—Yes.

5782. There are only two or three clauses in the Act; it gives powers to frame rules?—Yes.

5783. Of course that is a matter of great emergency; I do not say it occurs every day, but when the case is good enough you are not prepared to object to it?—If I may suggest the line of distinction, it would be this. Where the action of the Executive will have the effect of interfering with the liberty or the property of individuals, otherwise than by the instrumentality of the Courts and through judicial machinery, I should be chary of investing the Executive with those powers; but where the Executive is empowered to frame rules which will enable an authority to decide certain matters judicially, I should be less disinclined.

5784. Would your principle apply even to cases where the power would be conferred on an authority which is lower in grade than one that has hitherto exercised it?—Yes, because the legislation which would be passed would be passed expressly for the purpose of empowering the Local Government to invest the village panchayats with power, so that the investiture of such local authorities with certain powers would have been discussed by the Legislature, and would be within the contemplation of the enabling Act.

5785. Suppose an Act has been in operation for seven or eight years, and it has got into general knowledge, and a certain amount of case law has grown up about it. Of course, when it first comes in, it is probably kept strictly under the control either of the Government of India or of the provincial Government; but, as the case law grows up, it becomes entirely unnecessary to go to these possibly distant authorities to get the order, and you may want to alter it and to give the powers to a local authority; as, for instance, in a revenue matter you might say, instead of "to the provincial Government," "to the Board of Revenue," or instead of "to the Government of India" you might say "to the Local Government," as the Act becomes known. Would you do that always by specific legislation, or might you have a general Act permitting delegation in such cases? The point involves no alteration of the principles of the Act, but simply the question who shall give a particular order. Could you do that by a general order or do you think it always ought to be done by specific legislation? It might be done by notification in the *Gazette*. Would you be opposed to a

general Act giving them that power or do you think that they ought to specifically legislate?—The question is rather too general for me to answer.

5786. On the one hand you have the blank cheque objection?—I limit it to the case under discussion.

5787. And on the other side you have the possibility of interminable legislation. I wanted to find out whether you thought the expediency on both sides balanced in that particular case?—I do not think I can give any useful general answer.

5788. (*Sir Frederic Lely.*) It has been suggested that the want of efficient knowledge of the vernaculars may be made up for by the existence in the villages of people who speak English?—I do not think so myself.

5789. Is it the fact that in many villages there are people who can speak English who might act as interpreters?—I do not know that in many villages there are.

5790. But the people themselves would not be satisfied with speaking to the officer through an interpreter?—No.

5791. They would suspect that the interpreter was giving his own colour to what was being said?—And they will be always much more satisfied with the officer if he converses with them directly in their own tongue.

5792. (*Mr. Dutt.*) In administrative and personal cases are the present rights of appeal absolutely unlimited?—I think so.

5793. Are you sure of the fact?—I looked up the Petition Rules this morning, and I did not find any limitations laid down.

5794. If a peon is fined one rupee, has he a right of appeal to the Viceroy?—I cannot say whether in particular cases he has, but I did not notice anything in the rules to restrict the right of appeal.

5795. You said that the disposal of cases by village courts is becoming of long standing, is it your experience that in cases, where there is no right of appeal, memorials are sent up to the higher authority for revision of orders?—Yes.

5796. You said that the disposal of cases by village courts is becoming more popular now than it used to be. Are these cases disposed of by the village munsiff and the village magistrate?—By the village munsiff. I cannot make that statement with regard to the disposal of criminal cases; I gave the figures only with regard to civil cases.

5797. If panchayats are created, would you recommend that the cases which are now tried by the village munsiff should be tried by these panchayats collectively, or would they continue to be tried by the village munsiff?—I think the system of trial by the panchayat would be more likely to be satisfactory to the people.

5798. As regards social intercourse between the officers and the people, do you not think that in spite of the caste system there might be social meetings, afternoon parties and so on, where all people could meet the officers without any restriction?—Of course, there would be restrictions; the caste restrictions will for instance prevent the people from dining with Government officers.

5799. I am not talking of dining but of garden parties, afternoon parties and the like?—There will be no impediment.

5800. And if the officers had more time at their disposal, that you think could be easily arranged?—I think so.

5801. And in that way the officers would have a chance of meeting the people otherwise than as officers in their courts?—Yes.

5802. Do you think the influence of that would be exceedingly wholesome?—Yes.

(*The witness withdrew.*)

Mr. P. S. Sivaswami Aiyer.

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Mr. V. G. LYNN was called and examined.

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Lynn.

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5803. (Chairman.) You appear here on behalf of the Madras Chamber of Commerce?—I do.

The Madras Chamber of Commerce is of opinion that increased financial powers might be given to provincial Governments generally, and that the policy of financial decentralization initiated in 1870 and subsequently developed might be further extended with advantage. At present the revenue from salt is wholly imperial and the Chamber would suggest that a share in the revenue derived under this heading might be made over with advantage to provincial Governments to be expended on irrigation works, roads, and other public improvements.

The Chamber is not prepared to offer an opinion as to whether a more complete separation than at present exists might be effected between local and imperial finance, but whilst approving generally of the principle adopted in 1904 for giving Local Governments a permanent interest instead of a temporary one in the revenues under their control, it considers that the proportions allocated of shared revenues will require adjustment from time to time.

The Chamber is of opinion that for irrigation and works of an allied nature, Local Governments might be given borrowing powers within prescribed limits. To safeguard the issue of imperial loans the issue of local loans might be delayed until after the issue of the annual imperial loans and their allotment made conditional on the loans being placed at say a $\frac{1}{4}$ or $\frac{1}{2}$ per cent. above the minimum rate accepted for the imperial loans.

The Chamber is of opinion that the tendency of both the Imperial and provincial secretariats generally is to regard matters too much from a purely departmental standpoint and that both alike are apt to be dominated by considerations of revenue.

The Chamber values the right of appeal to the provincial Government and the Government of India respectively, and would view with disfavour any attempt to curtail their privilege.

The Chamber adhere to the views expressed in its letter to the Government of Madras dated 9th September, 1901, as to the serious undermanning of the general administrative staff in Madras. The areas of the districts in Madras are so vast, and the duties of Collectors so manifold, that they can now only make themselves personally acquainted with the needs of the people by the sacrifice of personal attention to other and not less important work.

The Chamber does not consider that there is any present need for further enlarging the powers or extending the functions of the Madras Port Trust, the matter recently having been gone into at length and the Act amended more or less in deference to the views and wishes of the Madras Mercantile and Trading Communities.

In the opinion of some members of the Chamber it would be an advantage were a branch office of the Department of Commerce and Industry opened at Madras under a special Secretary deputed for that purpose either by the Imperial or Local Government.

In regard to the Imperial Customs Service, the Chamber appreciates the advantages over the old procedure of a trained Service for customs duties for securing continuity and efficiency of administration, and it is of opinion that so long as tariff appeals are subject to the decision of local authorities, whose rulings are binding only on a single province, uniformity of practice and procedure at all ports will be wanting.

Since the meeting of the Chamber I have been enquiring further into the subject of granting borrowing powers to provincial Governments. District Boards have power to borrow for local railways, and I am of opinion that Local Governments might be given similar powers to raise funds for irrigation works, roads, and the like. District Board railway loans have not been a success, but it does not follow that irrigation loans would not be taken up, as railways do not appeal so strongly to the up-country native as irrigation does. I do not advocate Local Governments having borrowing

powers in the general sense of the words, but I consider that Local Governments might be empowered to raise funds for local purposes by supplementary issues of Government paper, within defined limits. My suggestion is that after the annual loan has been floated, Local Governments might be empowered to float supplementary issues for specific purposes in supplement of the amounts available from the budget allotments.

The following figures regarding the amount of Government paper held in this Presidency and amounts tendered during recent years will be of interest:—

1898	...	...	771	Lakhs of rupees.
1899	...	...	753	" "
1900	...	...	772	" "
1901	...	...	732	" "
1902	...	...	700	" "
1903	...	...	720	" "
1904	...	...	713	" "
1905	...	...	735	" "
1906	...	...	750	" "
1907	...	...	764	" "

Of the 764 lakhs held in Madras in 1907, the Bank of Madras and seven others (Native States and Government officials in their official capacity) account for 526 lakhs.

Accepted tenders from Madras for recent loans were as follows:—

	Amount of Loan.	Accepted Tenders.
1902-03	 3 $\frac{1}{2}$ Crores of rupees.	15,000
1903-04	 2 "	25,000
1904-05	 3 "	22,00,000
	(21 lakhs of this allotted to Native States.)	
1905-06	 4 $\frac{1}{2}$ Crores of rupees.	11,400
1906-07	 2 $\frac{1}{2}$ "	5,62,700

Paper in Madras is chiefly purchased throughout the year in the open market as required.

SALES OF GOVERNMENT PAPER BY THE BANK OF MADRAS.

1902	...	...	58	Lakhs of rupees.
1903	...	...	26	" "
1904	...	...	49	" "
1905	...	...	33	" "
1906	...	...	86	" "
1907	...	...	61	" (11 months).

These figures would appear to indicate that in this Presidency the Local Government would have great difficulty in raising loans, and that the amount raised would not compensate it for the trouble, but a beginning might be made in this direction to divert money now being hoarded, to investments of public utility.

5804. Are you a member of the Legislative Council here?—I am.

5805. And therefore you have some acquaintance, perhaps a good deal, with the working of the provincial Government?—I cannot say that I have a large acquaintance with the working of the provincial Government.

5806. Sufficient to enable you to form a sound opinion upon the particular subject?—I hope so.

5807. With regard to the division of sources of revenue between the provincial and the Imperial Governments, you suggest that salt is a head which might be divided and in which the provincial Government might be given a share?—Yes. The Madras Government takes great credit to itself for its efficient working of the Salt Department, and I think it is generally accepted that in this Presidency a larger revenue from salt is derived than in other provinces. Seeing that a larger revenue is derived, I think that, if the Government of India see their way to further reduce the duty on salt, instead of reducing the duty, it would be advantageous to surrender any excess to the provincial Government for expenditure on irrigation works, roads, and other public improvements.

5808. There are probably other sources of revenue of which Madras as a provincial Government gets a considerable share, but to which she does not contribute in proportion, as she does in the case of salt?—Yes.

5809. As a matter of fact your provincial establishment is now under consideration?—That I cannot say.

5810. Is it not rather a dangerous doctrine that because a source of revenue is excessive in one province therefore the provincial Government should share that source; it might happen with regard to the other revenues that the source might be very short?—The suggestion is broadly that, rather than reduce the revenue on salt any further, unless the Government of India would abolish it altogether, any further reduction should be handed over to the provincial Governments for the benefit of irrigation works, roads, and the like.

5811. You suggest that within certain prescribed limits a power of borrowing in the local markets might be given to Local Governments?—The matter was discussed briefly at a recent meeting of the Chamber, and the opinion of the Chamber was that it might with advantage be given. Since the meeting of the Chamber I have enquired further into the subject. District Boards have power to borrow for local railways, and I am of opinion that Local Governments might be given similar powers to raise money for irrigation works, roads, and the like.

5812. In a town like Madras, are there hoards of money which are probably not tapped by the issues of the Government of India?—I think so. There was a case in point about a year ago. There was a certain amount of financial trouble in Madras, and enquiries were made as to the best sources of investing money. In one notable instance, where a native Collector had asked for information as to the best investment for money, he appeared to be utterly ignorant as to what Government Paper was, how its interest was collected, or anything about it. I have given figures as to the small holdings in this Presidency of Government Paper. These figures are against the likelihood of any local loans being floated successfully, but I think it might be tried experimentally.

5813. Would there be a greater likelihood of interest being taken in a local loan among the class who have a small amount to invest than there would be in a Government of India loan?—I think it might be so. The results in regard to district railways have been disappointing, but I think the native mind as a rule is not so much interested in railways as it would be in irrigation works. That is a matter, however, that would have to be tested by experiment.

5814. You would probably recognise that anything which disturbed the Government of India market for rupee loans would be undesirable?—I think so, and I have suggested as a safeguard that it should be made conditional that the allotment of a local loan should be placed at say, a quarter or half per cent. above the minimum rate accepted for Imperial loans. I presume, however, that the Government of India would require their annual Imperial loan to be raised first.

5815. The amounts required to be raised for such local loans would not in any one year amount to a very large sum?—No; 20 or 30 lakhs at the outside, if as much—probably considerably less.

5816. That amount ought to be forthcoming in a town and district of this size and prosperity?—Yes, I think it would be forthcoming, or a large part of it.

5817. Do you suggest that the size of the districts in Madras is far too large and that the duties of the Collectors are too manifold to enable them to make themselves personally acquainted with the people and their needs?—That is the impression of the members of the Chamber.

5818. Many of whom have lived here for a considerable time?—Yes, and some of them have passed a good deal of their life up-country.

5819. And to a certain extent have been adversely influenced by the absence of touch between the officials and the people?—No, I think as a rule they are fairly in touch with the officials.

5820. To the extent at all events that the size of the district is too big?—Yes, in that sense perhaps.

5821. You say that, as members of the Chamber, you have derived considerable advantage from the personal interviews which have taken place between you and the Head of the Department of Commerce and Industry, the Railway Board, and the Directors-General of the Post Office and Telegraphs?—The last year or two the Head of the Department of Commerce and Industry has had personal interviews with the Chamber, and many matters of interest have been discussed informally. We have also seen the Director-General of the Post Office and also the Director-General of Telegraphs. I think these informal discussions have been of material advantage.

5822. Have these interviews between the Chamber of Commerce and the gentlemen to whom you refer had a stimulating effect upon the local departments?—I think so.

5823. And perhaps they have brought to the notice of the departments matters which had previously escaped their attention?—Yes, probably so.

5824. You would like to see a branch office of the Department of Commerce and Industry opened at Madras?—That was suggested at the meeting of the Chamber. Instances were given in which appeals had been made without effect to the Local Government in connection with the duties levied by the Corporation against the mills, and a suggestion was made that the opening of a local branch of the Department of Commerce and Industry would be beneficial.

5825. That would save a good deal of correspondence going through the provincial Government from you to the Government of India?—Yes, that was the idea.

5826. And to that extent save the time of the provincial Government?—Yes.

5827. Then you suggest that considerably larger powers might be given to the Railway Board. Would that be of assistance to the commercial community here?—I do not know whether it would be so much here as throughout India.

5828. (*Sir Frederic Lely.*) With regard to local loans for local works; you have some knowledge of the *mufassal*?—Not very much; I have been in Madras the whole of my time.

5829. It is suggested that apart from bringing out possible hoards in the district it might stimulate local sentiment to have in a district its own railway and its own loan; do you think there is anything in that?—I think there is.

5830. Quite apart from the greater accessibility of local capital, there would be a possible stimulation of local feeling?—I think that it would have a beneficial effect.

5831. Then what is your opinion as a resident of Madras as to the relations between the Government and the Corporation? Do you think they are satisfactory—more especially in the matter of control?—My own feeling is that in some respects perhaps Government does exercise rather too petty a controlling influence, but on the whole I think the controlling influence is not excessive.

5832. You would not diminish it?—No, I would not; in certain respects I would increase it.

5833. You would retain the appointment of the higher officers in the hands of the Government?—Yes, most certainly.

5834. (*Mr. Dutt.*) With regard to local loans, are you aware of any occasion on which the Government have desired to get the power of borrowing money?—I am not aware of such an occasion.

5835. Is it your proposal that such loans should be raised wholly in connection with particular works like railways?—Yes, with specific objects in view.

5836. Could the Local Government raise those loans on easier terms than if they borrowed the money through the Indian Government?—It would be necessary, I take it, that the Government of India should impose certain restrictions on the

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issue. If they had three crores of rupees to allot in any particular year, they could hardly allow the Local Government to advertise the fact that they were bringing out a loan of half a crore, and if it was known that the Local Government would accept any price, in my opinion it might seriously affect the placing of the imperial loan.

5837. The main advantage, in your opinion, of borrowing locally would be to enlist local sympathy and co-operation?—That is my opinion.

5838. (Mr. Hichens.) I understood you to say that if the Madras Chamber of Commerce wanted to correspond with the Department of Commerce and Industry the correspondence would have to go through the provincial Government; is that correct?—No. The Chamber of Commerce has had communications, I cannot say returned to it, but they have been advised that the communications should have been made through the Local Government.

5839. You think the principle should be that you should correspond direct with them?—No, personally I have no objection to correspond through the Government of Madras; in fact I think it is much better to preserve intimate relations with it, and enlist its sympathy if possible. Some members of the Chamber, however, advocate direct correspondence with the Commerce and Industry Department.

5840. You have no objection to raise to the general principle of the present financial settlement, it is only a question of amount?—That is all.

5841. And that may, for all you know, be settled by the present negotiations which are being conducted with the Government of India?—Yes.

5842. You suggest that a certain portion of the salt revenue should be handed over. You take salt, as I understood, because the salt revenue is more efficiently collected in Madras than it is elsewhere?—The reason I took salt was because during the last two years there has been considerable reduction in the salt tax, and if there is greater prosperity during the next two years it is possible that the Government of India may propose further reduction in the salt tax; in my opinion, rather than reduce the salt tax further, it would be preferable that they should make over the surplus revenue to the provincial Government for local improvements.

5843. To how many provinces would that apply?—Throughout India.

5844. How would you distribute it?—That would be a matter for the Government of India to decide; we should all like as much as we could get, and we should probably urge for Madras that we should have the full proportion of the contributions from Madras.

5845. Has the Government of Madras any power to reduce taxation?—Not that I know of.

5846. (Mr. Meyer.) The salt revenue is derived either from duty on imported salt or from duty on salt manufactured in this country?—Yes.

5847. The duty on imported salt is all realised in the maritime provinces, is it not?—Yes.

5848. And from there the salt travels up inland, to a certain extent, to other provinces?—Yes.

5849. Similarly as regards salt production: there is a very considerable amount of salt produced in Madras that is exported to Bengal and the Central Provinces?—Some portion of it.

5850. While the duty would be realised in Madras, the actual incidence would fall on the consumer in Bengal, say, to a certain extent?—It would.

5851. Then how could you possibly have any distribution of the salt revenue among the provinces?—It might be distributed in proportion to the consumption. I understand that statistics are preserved of the consumption of salt in the several provinces, and this, in my opinion, would be a very good procedure to adopt in dividing any surplus revenue from salt.

5852. Do you consider those statistics reliable?—That I cannot say.

5853. Anyhow you suggest now that it would be unfair to let it go to each province in proportion to the salt revenue brought into account in the books of that province?—Yes, in the way you put it I think that it would be unfair.

5854. That being so, do you still think that the salt revenue is a suitable one to distribute between the provinces?—I do.

5855. You spoke of the provincial Government borrowing for irrigation works. Are you aware that all productive irrigation works of any importance are already constructed mainly from borrowed funds?—I understand that they are.

5856. The Government of India borrows?—It does.

5857. The Government of India can *ex-hypothesi* borrow more cheaply than a provincial Government could?—In general cases it can.

5858. Then why would you change from a system of cheap borrowing on a large scale to more expensive borrowing on a small scale?—There are cases where it might not suit the Government of India to make the allotments for provincial purposes, where money might be forthcoming provincially.

5859. You think the Government of India might not be able to spare money for a productive work in Madras?—It might be so. The Government of India can borrow more freely perhaps than the Government of Madras, but I cannot say that they are always open to lend money when it is required.

5860. The amount the Government of India can spend on productive irrigation works is of course largely dependent on the amount it can borrow?—I presume that is so.

5861. Is the amount that it is able to borrow in Madras at all large?—From the figures which I have obtained it would appear that the amount that could be borrowed in Madras would be relatively very small.

5862. As matters stand at present, are the Madras contributions to the Government of India loans appreciable?—No, they are inappreciable.

5863. Then if you complain that the Government of India does not give sufficient amounts of borrowed money to Madras irrigation works, to a certain extent it comes to this, that they are to apply money which they have raised in Bengal or Bombay to Madras purposes?—I do not complain that they make too small allotments. The proposal I made was that it might be tried as an experiment, and in order to see whether it was possible to tap money which is at present hoarded.

5864. You do not complain that the Government of India give you an inadequate allotment?—I make no specific complaint: in fact, in recent years I think the Government of India have been particularly liberal. One might instance the case of the Madras Harbour.

5865. That is not an irrigation work?—No, but it is a work of public improvement.

5866. You spoke of a system, if you had these provincial loans, of putting a slightly higher percentage than the minimum rate the Government of India were prepared to allot at. I did not quite understand your meaning. Does the Government of India publish its rate?—The rate is published 24 hours after they have gone to allotment.

5867. The Government of India issues a loan; suppose the tenders were at ludicrously low rates, naturally the Government would not take the money, would it?—No.

5868. It has generally a figure in its mind below which it is not prepared to go, but that figure is confidential and is not divulged; you were not speaking of that figure?—No. I suggested that the allotment should be made at, say, a quarter or a half per cent. above the minimum rate accepted for the imperial loan. Suppose the last loan that was placed was accepted at 97; the Local Government could then only place its loan at Rs. 97½ or

Rs. 97½ according to whichever figure was adopted. This suggestion was made because it was anticipated that, if the powers of borrowing were given to provincial Governments, the operations of the Government of India might be hampered.

5869. You mean that the Local Government should always borrow at a little higher rate than the Government of India borrows?—Yes; it was with a view to prevent people withholding from tendering from the imperial loan on the chance that they would get in for the local loan on more advantageous terms.

5870. Suppose the Local Government could borrow, would not its credit be two or three points below the credit of the Government of India and not half a point higher?—It would.

5871. Therefore the precaution is not needed?—My suggestion was to place the Government of India loan before the provincial Government loan.

5872. On what security would you have the provincial Government borrow?—The security of the Government of India.

5873. The provincial Government is to borrow on the security of the Government of India?—Well, it is the ordinary Government paper; whatever the security is for Government paper, it would be the same security. The proposal I make is that there should be a further placing by the provincial Government of 3½ per cent. paper.

5874. The security for Government of India paper is the whole credit of the Government of India. Do you propose that the Government of India should put its credit at the disposal of the Madras Government or any other provincial Government, and allow a provincial Government to borrow against the Government of India's credit?—One perhaps could hardly expect them to do that.

5875. Or would the provincial Government borrow upon its own local revenues, or what?—It might borrow on the security of its local rates or taxes.

5876. That is to say on the amount of revenue which it shares with the Government of India?—Yes. You must remember that the views expressed here are very general views, and may be subject to a good deal of amendment on further consideration.

5877. Still it is quite easy to say the Government of Madras ought to have borrowing powers; the difficulty to my mind is to know how they are to be applied?—That would be for the Government of India to consider.

5878. Would you, as a man of business, invest in Madras Government paper—paper that was placed simply upon the security of Madras revenues and for which the Government of India took no responsibility whatever?—I think money could be placed on that security; the security of the Government of Madras, I think, would compare very favourably with the security of the Government of India as a whole.

5879. Then there would be no question of the Government of India guaranteeing the Local Government of Madras?—I presume the Government of India would guarantee that the Government of Madras was not upset, and as long as the Madras Presidency existed the security of the Government of Madras would be quite sufficient to raise the loan against.

5880. You have spoken of loans by District Boards for railways; have there been many such loans?—No.

5881. I believe there was only one, and that was not a success so far as getting the money from the public was concerned?—Yes.

5882. The public were not sufficiently patriotic to take shares in the Tanjore District Railway?—They were not.

5883. Do you think they would be more patriotic in regard to providing moneys to be used in irrigation works at the other end of the Presidency?—No, I do not think you could raise money at one end of the Presidency for irrigation works at the other end of the Presidency; but I think you might raise a certain portion of the money in the part that would be particularly benefited. It is only a

suggestion: it is quite possible that on going into it it would be found to be impossible.

5884. Then it is a mere general proposal that neither you nor the Chamber have gone into at all definitely?—That is so; we had only a limited time at our disposal to deal with this matter.

5885. You spoke of its being necessary occasionally to revise the terms of the provincial settlement. You do not mean by that that it was necessary to reduce the shares of the provincial revenues, but merely to increase them?—It was understood when the present rate of 25 per cent. was made that the Government of India reserved to itself the right of reducing it if necessary.

5886. What do you mean by 25 per cent. ¼—25 per cent. of the shares of revenues.

5887. That was only in one branch?—Yes; the Government of India have reserved to themselves the right of reducing the amount and said that from time to time it should be taken into consideration whether it should not be increased; presumably they will do that.

5888. Do not the Government of India only reserve the right of reduction in the case of some grave imperial emergency?—That is so, I understand.

5889. You would revert to the old quinquennial settlements, under which the Government of India might hereafter give you a bigger share, but might possibly give you a smaller one, than they do?—There were grave defects pointed out at the time, and I am in accord more or less with the representations which led to the permanent settlement.

5890. Then you agree that the present settlement should be permanent, except in the case of a grave imperial emergency, in the sense that the provincial share should not be reduced?—Unless it is absolutely necessary; of course if it is necessary for imperial purposes to reduce it I do not see that any patriotic person can object to it.

5891. I say, except in the case of any grave imperial emergency; otherwise your idea is that the present settlement should be permanent in the sense that the provincial share should not be reduced, but that it might be hereafter possible to somewhat increase the provincial share?—Yes.

5892. You spoke of the Commerce and Industry Department having a branch office with a Secretary in charge in Madras; Madras is not the most important commercial centre in India?—It is not, unfortunately.

5893. Bombay would have a larger claim?—Yes.

5894. And Rangoon perhaps?—Yes.

5895. And Calcutta when the Government of India were at Simla?—When I say that there should be a Secretary, possibly there might be an Under Secretary; the importance of the official here could be determined later.

5896. If you came to branch offices you could not have one in Madras only; you would have to have branches elsewhere?—That would follow, I think.

5897. Would it conduce to consistence in Government policy, and the ready despatch of business, to have a number of branch Secretariats all over the country?—It might facilitate it in certain instances.

5898. You consider that the Government is too impersonal and too revenue-seeking?—That was the opinion expressed at the meeting of the Chamber.

5899. Are you, or the Chamber, prepared to substantiate that by specific instances, or do you make it merely as a general statement?—The statement made is a general one; it might be substantiated by specific instances, but it would be perhaps personal to publish cases that have arisen.

5900. (*Sir Steyning Edgerley.*) It has been suggested that there should be a fairly complete separation between imperial and provincial finances, and it is possibly a further step in that suggestion that, if you had that more complete separation, it might be advisable to allow borrowing by provincial Governments?—That is so.

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5901. You spoke of borrowing for irrigation and allied works; you do not confine the suggestion, that provincial Governments might possibly borrow, to irrigation works?—Not entirely; they might borrow for any local improvement.

5902. Suppose the provincial Government had for new works only nine or ten lakhs to spend after providing for everything; you would not mind their borrowing for important bridges if they could get them quicker in that way?—I would not.

5903. It would be very small, but you would agree to their borrowing for things like that as well as for irrigation?—Yes, for irrigation, roads, and other public improvements.

5904. In speaking about the branch of the Commerce and Industry Department in Madras, you gave some reason as to the duties levied upon mills?—A question has arisen in the case of some local mills here which were taxed upon a certain basis, and I believe they appealed to the Local Government. First I think the case was heard in the Police Court and the decision was given against them. The magistrate held—

5905. The details do not matter. Do you not think that if you had a branch office of the Government of India Secretariat in Madras and carried questions of that sort to them you would get into considerable trouble with the Local Government?—It might be, but the Chamber of Commerce would not mind that; if the Local Government did not sympathise with them, they would go to the Government of India.

5906. But I understand that you would go direct to the Government of India and not trouble the Local Government?—Yes, we should. As a matter of courtesy we should send the communication to the Government of Madras, but we should at the same time address the Government of India direct.

5907. In a matter of local administration?—I do not think that the Chamber considers whether it is a matter of local administration or not; they would consider their own members' interests first.

5908. But would it be considering your own future interests particularly if you did that?—I suppose not.

5909. Would it be a wise thing to bring an office here with that object; do you not think it would rather upset the coach?—Yes, I rather think it would. The views expressed in that Resolution, I may say, are not mine.

5910. As you are aware, all the Government Departments and other authorities have to purchase goods of European manufacture through the India Office?—Yes.

5911. A witness has told us that he thought that local officers might have very much more power in that regard and in regard to local purchases, and he suggested that if they had the power the country was ready to respond and would be able to supply most of their wants. Do you think that that is so?—In many instances I think that a large number of stores that are at present purchased at home could be obtained locally.

5912. At increased rates or much the same rates?—Much the same rates, and in many instances more favourable rates.

5913. If that were done would it lead to a considerable development of this country or not?—I cannot say that it would lead to considerable development; but it would tend to develop the local industries.

5914. You think that sea customs is a matter which ought to be entirely in the hands of the Imperial Central Government?—I am entirely of that opinion.

5915. Does it matter very much to the trade of India that there should be uniformity in the practice of Madras, Calcutta, Bombay, Rangoon and Karachi?—I think that there should be uniformity in practice at all ports.

5916. And you would centralize that completely?—I would.

5917. Your Chamber suggested that it would even get rid of the appeal to any local officers?—I would permit an appeal to the central authority alone.

5918. (Chairman.) You think there ought to be uniformity of treatment of customs when the goods are actually landed, but you do not refer in any way to the charges levied at individual ports?—No.

5919. The port dues ought to be settled by the authority at each port?—Yes, but the customs dues and the manner of levying those customs dues in my opinion should be uniform at all ports.

5920. Is there not a good deal of money made in Madras both in the Indian and in the European community?—A fair amount at times.

5921. Where is that principally invested?—Do you mean the money made in trade?

5922. Profits have to be invested in some way?—They are invested in business; I think in many instances in the case of natives they are hoarded, not invested.

5923. There is a considerable accumulation of hoards going on amongst the Indian population?—I cannot say that it is so; it appears to be so.

(The witness withdrew.)

Mr. WILLIAM FRANCIS GRAHAME was called and examined.

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5924. (Chairman.) You have been a member of the Indian Civil Service?—I have.

5925. You retired about nine years ago?—On the 4th January, 1899.

5926. Do you think that there is at the present time among British officers here a considerably less power of speaking the vernacular than there was, say, when you first entered the Service?—Yes, that is what I have noted among young men of the present day.

5927. In the earlier days of which you have experience were officers less bound by a mass of correspondence?—Yes, and Assistant Collectors in those days had very much less to do.

5928. So that as young men they could move about and were forced to speak to, and to get into touch with, the people?—They could not move about except by order or permission of the Collector; they were supposed to remain at head-quarter stations unless the Collector ordered them to go out. If they wanted to go out, say, for a shooting party or any purpose like that, the Collector gave them permission to go out.

5929. Whatever may have been the reason, they had a greater knowledge of the vernacular?—Yes, I think so.

5930. From your knowledge of the Presidency, would it be desirable to revive the system of village panchayats?—Yes.

5931. Were they in existence in the early days of which you speak?—No, I do not remember myself having ever seen any instances of village panchayats, but they had only just ceased to exist, if they had ceased, when I went up-country in 1866.

5932. There were cases of them?—There were still cases of them, and the people wished to have them again. I think they should be restored now, in the Northern Circars at least, which I have known better than any other part of the Presidency.

5933. Have they died out to the regret of the people?—I think so.

5934. And such information as you could get of their work leads you to think that their work was good?—Yes; I think the people of this country are inclined to mediate in matters

of dispute between them rather than to go to law; they go to law partly for amusement; I think they believe in the system of arbitration.

5935. Did you ever hear of there ever being any difficulty in those former days in getting people to serve upon these panchayats?—No.

5936. What was the reason that they died out?—I think perhaps that the District Officers disapproved of them, but I cannot give any specific reason, because, as I say, I did not see them dying out. I think the probable reason is that the increase in the number of district munsiffs' courts in the different districts gave them the opportunity of going to a real judge and having their disputes settled.

5937. Do you mean that they could not exist side by side with the munsiff?—No, I think they could exist side by side.

5938. It would probably want a good deal of fostering care on the part of the Government?—Yes, because they are out of practice now; the people are not accustomed to them. In this Presidency custom is a very powerful force; a thing that the people are accustomed to—a thing that they like; custom is a great thing amongst most human beings.

5939. (*Sir Steyning Edgerley.*) I suggest that the panchayat has died out to a great extent as the natural result of the progress of society from communism to individualism?—I cannot say that I have considered the matter sufficiently to give a definite answer on that point. If you go into some districts where I have been, you will find people about as backward in the scale of civilisation as you could very well expect to find them, so that, if the spread of civilisation is the reason why panchayats have died out, I can see no reason why they should not have survived there. I found no difficulty as a rule, when I was a Judge, in getting the parties in most cases to submit to arbitration. That is practically the panchayat system. Personally, I would rather take any amount of time and trouble to get people to settle their disputes when they can by arbitration amongst themselves than to have them heard out in court; because having a case heard out and a decision given always leaves a rankling feeling of dislike between the two parties.

5940. (*Mr. Meyer.*) Was not a great blow struck at the old panchayat system by the introduction of the individual *raiyyatwari* system?—Yes, I suppose it was, but there are many things in villages—revenue is one thing—that I do not think the village panchayats should deal with. I exempt revenue particularly. I think they might deal with sanitation, although I have no great faith in their belief in sanitation—also education and any civil disputes between themselves.

5941. Then if the panchayat is to be revived for the settlement of disputes, will it not be necessary to make its authority final?—Yes, I would make it final within a certain limited amount; I cannot say now, because it is many years since I read about panchayats, what the superior limit of value in suits that they disposed of actually was.

5942. So long as a man has power to go either to the panchayats or to the munsiff, will not every discontented man go to the munsiff?—Yes.

5943. Therefore to make the panchayat a success you must put it in the same position as any other court?—Yes.

5944. You have had a career of 35 years in Government Service?—Yes.

5945. During that time did you notice any increase in the habit of appealing amongst the people as against local orders, speaking generally?—Yes, I think I have.

5946. A noticeable increase?—Yes.

5947. We have also heard something from various witnesses about corruption of the subordinate agency; in your 35 years' experience has the character of that agency improved or otherwise?—It has improved certainly.

5948. Largely improved?—Largely improved, more especially in the judicial branch.

5949. And among the tahsildars?—Yes, I should say amongst the tahsildars also, but of course I have had no revenue experience since the year 1880.

5950. You have been a Judge since?—Yes.

5951. Still, as a Judge, you saw something of the work of Sub-Magistrates?—Yes, as Sessions Judge. Besides that, one saw a fair amount of the work of Revenue Officers in cases that came up on appeal under the revenue law.

5952. You say that the *morale* of the Judicial Service has increased enormously and that as regards tahsildars and deputy tahsildars there has also been an improvement, but not so much as in the case of the Judicial Service?—Yes, I think so.

5953. (*Mr. Hichens.*) The development of local self-government has advanced considerably since you first came to the country?—There have been a great many municipalities and District Boards and *taluk* Boards created. I cannot say that local self-government has advanced very much.

5954. What experience have you had of municipalities?—I was Vice-President of the Chicacole municipality for nearly nine years, and I was the first Vice-President of the Chicacole Local Fund Board, and presided over it for some seven years.

5955. In your experience have these local bodies a sense of their local responsibility?—None.

5956. Can you say why?—What you find is that if the Vice-President or the Chairman or whoever presides is a strong man, the people wait to hear what he says, and as a rule they will accept it without considering whether they approve or disapprove of it. In my first Local Fund Board the first budget I had to introduce had a fairly good sum allotted for education; there were 12 of us; 11 out of the 12 were opposed to having any educational budget and I tried my hardest to get them to strike it out; I said "If it is your opinion that you do not want education, that it is a wrong thing to have any part of the budget allotted to education; then it is your duty to strike it out." The answer was, "But what would Government say?"

5957. You mean really I suppose that, although on paper they have a certain amount of responsibility, in practice it comes to nothing?—In practice I do not think they ever realise it.

5958. Is it a desirable thing to develop the sense of responsibility in districts?—I think it would be a desirable thing to do, but I do not quite see how it is going to be done. I suppose our theory is that some day or other we are going to leave the Indians to govern themselves, but unless we develop a sense of responsibility in them I do not see how we are ever to leave them to govern themselves.

5959. You have no suggestion to make as to how it could be developed by expanding, say, local self-government—I mean District Boards and so forth?—It may grow in time, but I see no symptoms of it. In this municipality of Madras they all seem to have a pretty fair idea that they have power, but I doubt whether any one of them feels responsibility.

5960. Would you be prepared to recommend that they should be given the power of managing their own budget and of carrying out, let us say, their own public works, their own sanitation, and so forth, by themselves, on their own responsibility?—Do you mean in Madras?

5961. I mean in the districts.—Certainly not.

5962. You would not be prepared to take that risk?—No, because I am perfectly certain that if they had no Government officer to control them in any way the whole thing would become a system of jobbery. As it is now, you continually find members of the Local Fund Boards and of municipalities in the *mufassal* struggling to put some relation of their own into some place that has either been created under the Act or that they

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wish to create, without any regard to whether he is fit for the post or not. That is universal in my opinion.

5963. Would you suggest that you must wait until that tendency has been eradicated before you give them further powers?—I think you have to wait; you have no option.

5964. Then from no point of view would it be desirable now to take any step whatever to enlarge their powers?—Certainly not.

5965. Would you say the same with regard to municipalities?—Yes, I think it is worse in the municipalities.

5966. Including the Municipality of Madras?—No, because I think in the Municipality of Madras they are amenable to a certain amount of public opinion; there are newspapers here, and these newspapers publish various things that they do and various things that they say, and if any man were really to try to run a job for a friend in this municipality I think nearly all the newspapers would expose it.

5967. You are in favour of reviving the panchayats?—I am.

5968. And you would give them certain judicial powers?—Yes, they would be very well suited for that.

5969. Would they not be also subject to the same temptations to jobbery?—I think not. I think the influence in a village is much more healthy than it is in a town.

5970. There is more public opinion?—The feelings of the people are in favour of the right thing being said and done, and that would affect the panchayats very largely.

5971. (Mr. Dutt.) In order to make these village panchayats realities, as you said, it would be necessary to give them powers, and final powers, within certain limits, in the disposal of civil and criminal cases?—Yes.

5972. Your proposal is that there would be some legislation necessary in order to do that?—There is no other way of giving it to them, that I can see, except by legislation.

5973. Would you recommend the same uniform plan for all panchayats, or would you give the Government discretion to give different powers to different panchayats?—I think I should give the Government discretion to give power to the panchayats up to a certain point, and I would also give them the power to go slow to begin with—to start with something very much short of the maximum that the panchayat could work up to.

5974. So that, if there was an Act, only the principles would be laid down in the body of the Act, and the rest would be schedules of powers with which the panchayats might be entrusted?—Yes, something like what I understand the new Civil Procedure Code is to be; every detail is practically to be in the rules to be framed under the Code.

5975. You said that there has been a noticeable increase of appeals during the 35 years of your service. Do you find a similar noticeable increase in petitions of all kinds?—Certainly; I can give you an instance. It happened that I had to make an investigation into the comparative amount of work that was done by myself during the first four years and four months that I was Judge at Tinnevely, and the work that my predecessor had done in the four years and four months before he left. I found that in miscellaneous petitions the rise was from something like 2,500 a year to 4,500 or 4,600; that is a very fair rise I think in four years and four months.

5976. So that it is not only in the matter of appeals that there was an increase, but also in the matter of petitions of all kinds?—Yes; the only thing in which there was no rise was in sessions cases. We had in the same space of time almost the same number of cases and of prisoners and witnesses in sessions cases; criminal appeals increased from 180 to 390 or 395.

5977. You remark that there has been a great improvement in the morale of the officers generally, but more especially in the judicial line than in the revenue line. Could you suggest any way in which a similar marked improvement could be effected in the morale of the tahsildars and the lower revenue officers?—No, I do not know that I can. The district munsiffs now are men who have undergone a thorough legal and judicial training. Very few men are made munsiffs now who are not Bachelors of Law, and I think that in the course of their legal and judicial training they have forced upon them a respect for what is true and just and honest; that is what I take to be the *raison d'être* of the law, and I think that becomes a part of them in a way. Tahsildars have not such a training. I think that increased pay to tahsildars might have a very marked effect in raising their morale.

5978. If the selection were made from the same class of men or men equally well educated and trained, would that help to improve the morale of the tahsildars to some extent?—Yes, but I do not see how a man who is aspiring to be a tahsildar is going to get his training. A tahsildar is almost always chosen from the deputy tahsildars or from clerks in the Collector's office—it was so in my time. I do not know what they do nowadays, but they must rise from a lower position in the Revenue Service.

5979. If the members of these District Boards and *taluk* Boards were formed into sub-committees and had duties imposed upon them under the existing supervision and checks, would that improve matters and make them take more interest in their own work?—Of course it would, it would be discipline.

5980. And you would suggest that as a way of getting more work out of them?—I certainly think something of that kind might be tried at any rate. I see that one of the witnesses suggested that they should have sub-committees of two, and that they should be given power to investigate and make suggestions as to how particular departments should be conducted. I think that would be an admirable discipline for members of municipalities or Local Fund Boards, and that it would really train them into governing themselves.

5981. (Sir Frederic Lely.) Even though the village panchayat has disappeared or is disappearing, is there not still a sense of brotherhood in most of the best villages that might be utilised?—I consider that there was in the days when I was a Revenue Officer; people always backed up their own village.

5982. And so far as you know that feeling still exists?—I think so; I see no reason why it should not exist.

5983. They all have some common interest, say, in the village well and the village school and so on?—The fact that they belong to the same village is a tie between them.

5984. That still exists although the village as a corporate life has disappeared?—The village as a commune has disappeared; that is to say the old communal life has gone.

5985. But there still remains a tradition of associated life?—I think so.

5986. What was the government of a town under native rule; was that not entirely under the *kotwal*?—I suppose the *kotwal* was a very important officer in a Native State; in villages that I have seen in the Northern Circars the village *naidu* was always looked up to as a man of great importance.

5987. I am speaking now of the towns?—I do not know what was the system under native rule.

5988. As a matter of fact, so far as managing their own affairs is concerned, would you not say that a villager of the best sort was quite equal in intelligence to the town man?—In most things I should say he was.

5989. And in some things better?—In some things much better; in honesty, for instance, I think he is a good deal better.

5990. Therefore in our attempts to get the people to govern themselves, in passing over the village and beginning at the towns, have we not made rather a false step?—I suppose we have, but that is a matter that I have never considered very much.

(The witness withdrew.)

Mr. JOSEPH SATYA NADAR was called and examined.

5991. (*Chairman.*) You are a member of the Madras Municipal Council?—Yes; for five years.

5992. You desire to represent something to us on behalf of that municipality?—Yes. Under the Code now in existence, the Code of 1904, all chief officers are appointed by Government and Government alone. My submission is that the Corporation should have a voice in these appointments. Government may appoint, but it should be after consulting the Corporation; or in other words the Corporation may recommend a person to be President of the Corporation and the Government may appoint. And not only the President; there are three other chief officers of the Corporation, the Revenue Officer, the Health Officer, and the Engineer of the Corporation.

5993. You want the Corporation to have power to appoint all those three?—Or at all events they must be consulted in the appointment of those officers. Under the present Code even the subordinate officers and servants of the Corporation can be appointed only with the approval of Government. That is curtailing too much the powers of the Corporation.

5994. Ought the Corporation to have an entirely free hand in that matter?—Yes, in the case of subordinate officers and servants.

5995. Then may we turn to your other point?—That was as regards the budget. The Government has power now to reject the budget submitted by the Corporation completely. The wording of the section is that they may "reject or alter or add to" the budget submitted by the Corporation. From my past experience it appeared to me that the Government were interfering too much not only in the matter of the appointments but also in the municipal budget. My submission is that if there were items in the budget to which the Government could take exception, they should draw the attention of the Corporation to the matter, so that the Corporation might itself amend its own budget; in short, that Government should be given power to interfere with the budget only in regard to matters with which they are directly concerned, or with regard to matters which affect the general policy of the Government, or with regard to matters which the Corporation could not do under the Act except with the approval and sanction of the Government.

5996. I understand that no taxes can be levied without the approval of the provincial Government?—Yes.

5997. And the Local Government sanction is required for the construction of water works, the acquisition of land, street improvements, future construction of buildings, closing of public markets, and so on?—Yes.

5998. In all those kinds of things you desire greater freedom?—Yes.

5999. We have had it in evidence that the whole of the expenditure of the Madras Municipality is raised from Madras—practically the whole of it?—Practically, no doubt, but not the expenditure incurred in connection with big schemes.

6000. There the Government comes to your aid?—Yes.

6001. But the ordinary expenditure of the Municipality is raised from the town of Madras?—Yes.

6002. Therefore you feel that, being a large town here and finding your own money, you are entitled to a greater control?—That is my submission.

6003. (*Mr. Hitchens.*) Is there not a provision in the Code that the Local Government has to fix the date of the submission of the budget and the date on which it shall be considered by the municipality?—Yes.

6004. Why do the Government decide that?—They want to have the budget by a fixed time for their convenience, so they fix a time by which the

Corporation shall submit its budget, and the Corporation have to go through the budget by the time appointed to suit the convenience of the provincial Government.

6005. Do you consider it necessary that the budget should be considered by the provincial Government at all?—I think that the budget as a whole must be considered by Government.

6006. Why?—On the ground generally that all municipalities, particularly such a big municipality as that of Madras, must be under Government supervision and some sort of control of the Government.

6007. Do they ever alter your budget?—They do.

6008. Do they add to your expenditure, for example?—I am not aware of any instance where the Government have added to the expenditure that we put down in our budget.

6009. What form does the alteration generally take?—In preparing a budget we propose, for instance, a small increase of salary to a subordinate officer; recently there was an instance of an increase of one or two rupees to the salary of a menial servant. That was a matter in respect of which we had to protest against Government interference.

6010. They do not interfere very much in bigger matters?—No.

6011. They have a reserve power to interfere in bigger matters, but as a matter of fact they leave you very much to yourselves?—Yes, they interfere in minor matters.

6012. (*Mr. Dutt.*) You have asked for a freer hand in the management of your own resources and a freer hand altogether for the municipality. Do you claim for the municipality the right to impose a new tax without the sanction of the Government?—No.

6013. Nor to alter an existing tax?—No.

6014. Nor to abolish an existing tax?—No.

6015. In those matters you are perfectly content that the Government should have a voice in the matter and should control your actions?—I think they must have.

6016. But in small matters, like those you have mentioned, you consider the Government should not interfere in or alter your budget?—Exactly.

6017. (*Mr. Meyer.*) Do you say that although the Government interfere repeatedly on small matters such as the payment of a peon and so forth they do not interfere with you in big matters?—I do not mean to say that they do not interfere at all. The Corporation feels aggrieved to see Government interfering in petty matters.

6018. But as to their control in big matters; one of the previous witnesses told us something about a drainage scheme; you wanted a man from outside and Government thought that somebody else could do it; do you call that a little thing or an important thing?—That is a very big thing.

6019. It was a thing towards which Government were contributing?—That was with regard to the appointment of an important officer. There of course my contention was that the Government should not have appointed an officer on their own responsibility without consulting the Corporation.

6020. But as compared with the appointment of a peon or a clerk, that was a fairly large matter. I will put it in another way; does the Government never put pressure on you to raise your house tax?—They did.

6021. Did you raise it?—We protested, and we were compelled to raise it.

6022. Then Government does, whether for your good or otherwise, interfere with you in large matters as well as in small?—Do you mean in the budget?

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6023. Throughout the year, in the exercise of the powers given to it by laws, does the Government interfere with you?—As regards the items that the Corporation put down in the budget, the Government interfere very often in many petty matters which the Corporation do not like, but this question did not suggest itself to me. In the question of raising taxes and so on they did compel us.

6024. I do not want to discuss whether the exercise of their power was expedient or not, but although they mostly interfere with you in little matters, they do sometimes interfere with you in big matters as well?—Yes.

6025. You spoke of the municipality having no voice in the appointment of the President. Is there not a section of the Act under which a certain number of you may remove the President?—The Act empowers the Corporation to remove a President, but gives it no voice in the appointment.

6026. (Chairman.) I suppose the reason that the provincial Government fix the date for the consideration of your budget is the fact that it has to be got through before the provincial budget is passed?—That is so.

6027. As a Corporation, you have no dealings at all with the Government of India, have you?—No.

6028. Have you a great deal of correspondence with the provincial Government?—A good deal.

6029. Has that increased or not lately?—I believe it is on the increase, judging as I do from the papers that are in circulation among the members.

6030. Has it increased or decreased since the new Act of 1904?—I think it is on the increase; my experience is only since the last five years, but even during those five years I should say that the correspondence has regularly increased.

(The witness withdrew.)

Adjourned.

SEVENTH DAY.

MADRAS, Friday, November 29th, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

The Hon. Mr. J. N. ATKINSON was called and examined.

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6031. (Chairman.) You are a member of the Board of Revenue of Madras?—Yes; I am officiating as First Member. Duties are not assigned according to the position of the member in the Board. I am in charge of the duties of Land Revenue Settlement, Survey, Land Records, and Agriculture. I hand in memoranda regarding the organisation of the Board. The Board as at present constituted consists of three departments, (1) Land Revenue, including Forests, (2) Separate Revenue (Salt, Abkari and Income-tax), and (3) Settlement, Survey, Land Records and Agriculture. The Land Revenue Department is in charge of two members; the other two Departments are in charge of one member each. Though the Board is divided into three departments, and the members have separate portfolios, important subjects in any of the three departments are dealt with by the Full Board of four members. In the case of a collective Board subject, the opinion of the first member, if supported by a single other member, prevails. Any member dissenting from the opinion of the majority may claim that the fact should be placed on record. In the Separate Revenue and Settlement Departments all but the most important subjects are dealt with by the single members in charge of those portfolios. In the Land Revenue Department the various subjects are distributed between the two members. Many subjects are dealt with by a single member—more important ones by both members. In the latter case, should there be a divergence of opinion, the papers will be circulated to a third member—and the opinion of two members prevails.

The name of the member or members of the Board under whose orders a resolution of the Board is issued is entered at the head of the copy

of each proceedings. An abstract in print of the Proceedings issued in routine and miscellaneous series is circulated to the members, who may withdraw or cancel an order in which they may not agree.

One of the members is in charge of the Court of Wards portfolio and disposes of all ordinary papers. The more important subjects are dealt with by the full Court, and they are the following:—

- (1) Taking up of estates under superintendence.
- (2) Schemes for the liquidation of the debts of encumbered estates.
- (3) Revision of the Court's office establishment.
- (4) Delegation of general powers to Collectors and their subordinates.
- (5) Appointment of managers of large estates and of estate collectors, agricultural experts, etc.
- (6) Marriages of wards.
- (7) Removal of wards from their estates to the Court's institution at Madras.
- (8) Educational progress of the wards and their tours.
- (9) Grant of loans from one estate to another or to a private person, on the first mortgage of immoveable property.
- (10) Large investments of surplus funds in the purchase of landed property or in municipal or other debentures.
- (11) Questions of disputed succession on the death of wards.

There are 24 Collectorates in the Land Revenue Department which have the following staff:—23 Collectors, besides the Resident in Travancore and

Cochin; 15 Sub-Collectors; 21 Head and Special Assistants; Assistant Collectors (of varying numbers); 79 Deputy Collectors.

Each Collectorate is divided into a number of *taluks* presided over by a tahsildar. One or more *taluks* are formed into a division which is in charge of a Sub-Collector, Head, or Special Assistant, Collector, or a Deputy Collector. There are 87 divisions and 161 *taluks*.

In most *taluks*, the tahsildar is assisted by a deputy tahsildar. Each *taluk* is divided into a number of revenue inspectors' ranges or *firkas*, and each *firka* consists of a number of villages each officered by a headman (*monigar*) and an accountant (*karnam*).

Collectors act as local agents of the Court of Wards in their respective districts, and superintend the affairs of the estates in their charge subject to the control of the Court. In the case of an estate in which the execution of decrees is transferred from the Civil Courts to the District Collector, the latter is debarred by law from superintending the management of the estate, and his place is then taken by an officer called the "Estate Collector," specially appointed by Government for the purpose. To each estate is appointed a manager who works under the orders of the Collector. The managers and the more important subordinates under them, especially in the larger estates, are usually Government servants lent to the Court's service.

There are at present 26 estates under management. Of these one has no manager, as the ward has no immoveable property; six small estates are managed by Government Revenue Officers of the rank of deputy tahsildar who have been appointed *ex-officio* managers of those estates; the remaining nineteen estates have each a manager of its own.

The function of the Court of Wards is to take up estates of disqualified proprietors under its superintendence with the sanction of the Local Government, and to administer their affairs, for which full power is vested in the Court under Madras Act I. of 1902. The actual management of the affairs of the estates devolves on the Collectors subject to the control of the Court. Under the law (Section 8 of Madras Act I. of 1902) the Court is competent to delegate any of its powers to Collectors and their subordinates. The Court had delegated considerable powers to Collectors in the matter of appointment and the control of the establishments, grant of leases, grant of remissions, assignment of lands, conduct of suits, advances to tenants, revision of orders of subordinate officers, etc. In financial matters the Court has given to Collectors as large powers as it could, consistently with its position as trustee on behalf of its wards. The Court's sanction is required for all recurring charges such as salaries of establishment, maintenance allowances, etc., while Collectors have been authorized to incur miscellaneous non-recurring charges of every kind up to Rs. 50 in each case. They have authority also to pay the *peshkash*, assessment and all other public dues, to incur ordinary law charges and contingencies; and to sanction expenditure on irrigation works, buildings, etc., up to a limit of

Rs. 500 in the case of original works, and Rs. 1,000 in the case of repairs, subject to provision in the budget. The Court sanctions an annual budget for each estate, but the Collector is at liberty to transfer funds from one head to another, or from the reserve, without limit. In miscellaneous matters in which no specific powers have been delegated to the Collector, the practice is for him to take the necessary action himself, except in those matters of importance in which he considers that the Court's orders should be obtained.

The members of the Board, besides disposing of the correspondence on the subjects under their charge, tour through all the districts, meet the Collectors, Conservators, forest officers, and discuss the general affairs of the districts, get to know the character and qualifications of the various District Officers, listen to any complaints which members of the public may have to make personally, study any important problems in dealing with which local investigation is likely to be useful, and give such counsel and advice to the local authorities as circumstances warrant.

The control of the Forest Administration of the Presidency is entrusted to one of the two Land Revenue members of the Board of Revenue. The Forest Member exercises the necessary control in the name of the Board of Revenue. For administrative purposes, the Presidency is divided into three circles, Northern, Central and Southern, which contain 28 forest districts. Each forest district is subdivided into ranges, each in charge of a forest subordinate called the ranger, who is assisted in the discharge of his duties by deputy rangers and foresters. Each range is subdivided into "beats" looked after by forest guards. Each circle is under the control of a Conservator. The Collector is the head of the Forest Department in the district. He controls the general management of the forests therein with the assistance of a forest officer, called the district forest officer.

Collectors and Conservators are subordinate to and receive their orders and instructions from the Forest Member of the Board of Revenue. The relative position of the Collector and the Conservator in the forest administration is as follows:

—In all the external relations of the Forest Department, that is, those matters in which the Department comes into direct contact with the public, such as the provision of grazing, the supply of firewood, the issue of timber for agricultural and domestic purposes, and so on, the control of the Collector is supreme and his orders prevail. In internal matters and those relating to technical and departmental working, such as the framing of working-plans, the propagation and renewal of forests and the appointment and control of the staff, the decision rests with the Conservator. In matters which to some extent relate to both of these two classes of subjects, the Collector's orders prevail. The Collector accordingly controls the felling, extraction, removal and disposal of forest produce and generally all matters affecting the privileges and convenience of the public. The Collector or the Conservator can refer to the Board of Revenue for decision any matter in which either authority thinks that the orders issued by the other are contrary to the public interests.

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CONDUCT OF BUSINESS BY THE BOARD OF REVENUE. *Distribution of subjects*

SUBJECTS ASSIGNED FOR DISPOSAL BY

A SINGLE MEMBER.

THE COLLECTIVE BOARD.	TWO MEMBERS* LAND REVENUE.	A. LAND REVENUE DEPARTMENT.	B. LAND REVENUE DEPARTMENT.	C. SETTLEMENT DEPARTMENT.	D. SEPARATE REVENUE DEPARTMENT.
(1) Conduct of Public Officers (Covenanted). (2) Court of Wards (other than routine and ordinary matters). (3) Grant of dry remissions. (4) Nominations for the posts of tahsildar and Deputy tahsildar. (5) Recommendations for posts of Deputy Collector and Deputy Magistrate (other than routine). (6) Trade and Commerce (other than routine). (7) Zamindaris (other than routine).	(1) Acts & Bills—opinions regarding. (2) Administration report relating to— (a) Administration. (b) Circulation of copper coins. (c) Destruction of wild animals. (d) District Press. (e) Revenue and Finance. (f) Special Funds. (3) <i>Jamabandi</i> report—land revenue portion. (4) Land Revenue collections. (5) Land Revenue and provincial budget reports. (6) Law suits and legal questions relating to the Land Revenue Department. (7) Movements of District Officers. (8) Public officers (Uncovenanted)—Leave, conduct, allowances, etc. (9) Revision of village establishments. (10) Standing Orders relating to Land Revenue. (11) Travelling allowances. (12) Water-supply. (a) Right to. (b) Regulation of, and (c) Control over.	(1) Acquisition of land for public purposes. (2) Census. (3) <i>Darbhaks</i> . (4) Destruction of wild animals. (5) Endowments (VII. of 1817), <i>yanimalas</i> and territorial pensions. (6) Land Revenue— (a) Changes in establishment. (b) Irrecoverable arrears and quarterly reviews relating thereto. (7) Process services. (8) Quarries and mines. (9) Relinquishment of land. (10) Transfer of revenue registry. (11) Village and <i>taluk</i> accounts dealt with in the Land Revenue Department. (12) Court of Wards (routine and ordinary matters).	(1) Examination of treasuries. (2) Forests. (3) <i>Jamabandi</i> Revenue— (a) <i>Beris</i> deductions. (b) Escheats. (c) Land and Village Cess. (d) Refunds. (e) Remissions (other than season & fixed). (f) Pensions. (g) Public service and village offices— Examinations qualifying for, in which other departments are not specially concerned. (7) Public works and petty repairs. (8) Records. (9) Revenue Business Statements. (10) Special Funds. (11) Tour returns. (12) Village offices and village officers. (13) Zamindaris. (14) Miscellaneous— (a) Alienation of land. (b) Archaeology. (c) Boundary disputes. (d) District Press. (e) Divisional charges. (f) Escheats of extra charges. (g) Ferries. (h) Laccadive Islands. (i) Money allowances. (j) Transfer of villages from one <i>taluk</i> to another.	(1) Cowles. (2) Minor Irrigation. (3) Irrigation Accounts. (4) Irrigation Cess Fund. (5) Irrigation projects and systems. (6) Karnool Cuddapah Canal. (7) <i>Misladikous</i> . (8) <i>Misladikous</i> — Leaves, travelling allowance, pensions, etc., of the subordinate officers of the Settlement Department. (9) Remissions— (a) Season. (b) Fixed. (10) Second crop charge. (11) Settlement including settlement appeals and correction of settlement registers. (12) Tanks— Standing Order No. 7. No. 8. (13) Transfer of lands from dry to wet, etc. (14) Transfer of lands from <i>poramboke</i> to assessed. (15) Water rate.	(1) The Salt Department. (2) The Abkari Department. (3) The Opium Revenue. (4) The Customs Revenue. (5) The tabulation of all statistics connected with the sea-borne trade of the province. (6) Income-tax. (7) Stamps including duty on pauper suits. (8) Emigration.

LAND RECORDS AND AGRICULTURE.
 (11) Administration including season reports, rainfall, cultivation prices and wages.
 (12) Famine relief and famine relief programmes.
 (13) *Jamabandi* report.
 (14) Agriculture—Agricultural banks, agricultural experiments and farms and agricultural education.
 (15) Agricultural statistics, crop forecasts and crop experiments.
 (16) Botany—Economic Botany, Entomology, Mycology and Agricultural Chemistry.
 (17) Industries—Technical and industrial enquiries and statistics of industries.
 (18) Land records, including village and *taluk* accounts (except those transferred to land revenue).
 (19) Field measurement books, survey records. Training of revenue inspectors and *karyams* in survey.
 (20) Birth and death registration.
 (21) Land—Settlement—Under the Land Improvement Loans' Act, and Agricultural Improvement Loans' Act.
 (22) Miscellaneous—Leave, Travelling allowance, pension, etc., of the subordinate officers of the Agricultural Department.
 (23) Trade—Inter-provincial, internal road and rail-borne traffic.
 (24) Veterinary Department—Civil—Cattle disease, Veterinary education, pony breeding.
 (25) Weights and measures including conversion tables.
 (26) Survey.
 (27) Co-operative Credit Societies.
 (28) Fisheries.
 (29) Flood, fire, etc.

* Routine papers in any "Two member" subject will however be disposed of by a single member.

† When the Board has decided that *dry remissions* should be granted in any area all further details may be arranged by the Commissioner of Revenue Settlement acting alone.

Note.—(1) During the absence of one of the Land Revenue Commissioners the two-member subjects may be disposed of by the other Land Revenue Commissioner acting alone.
 (2) When a paper which under the foregoing distribution would go before a single member, is an appeal against a decision previously passed by that individual member in any other capacity, such paper will be disposed of by any colleague whom he may designate.

The Forest Member's duties are as follows:—

- (1) To tour during each year in several forest districts of the Presidency.
- (2) To submit recommendations to Government in regard to the constitution of reserved forests or their disafforestation.
- (3) To submit recommendations to Government in regard to the issue of rules under the Forest Act.
- (4) To sanction the suspension of rights in reserved forests and to close reserves against grazing as a punishment for incendiarism.
- (5) To sanction the alienation of the rights of pasture or to forest produce admitted in reserved forests.
- (6) To make recommendation to the Government regarding the appointment, promotion, leave, etc., of the members of the Imperial and Provincial Forest Services.
- (7) To decide appeals submitted by forest subordinates against punitive orders.
- (8) To decide appeals against the administrative action of the Conservators, Collectors and district forest officers.
- (9) To sanction temporary establishments, except rangers, up to Rs. 100 in the case of each appointment wherever necessary on the recommendations of Collectors and Conservators.
- (10) To confirm promotions of rangers made by the Conservators so as to secure an even flow of promotion among the rangers employed in the three circles.
- (11) To sanction working-plans of forests forwarded by Conservators.
- (12) To compile the budget estimates of the Presidency for the sanction of Government.
- (13) To sanction estimates on account of capital expenditure up to Rs. 10,000 where such expenditure is not provided for in the sanctioned budget.
- (14) To sanction estimates for the purchase of live-stock over Rs. 1,000 and up to Rs. 4,000, stores, tools and plant and furniture over Rs. 500 and up to Rs. 2,000.
- (15) To sanction free grants of timber and other forest produce
 - (i) up to Rs. 1,000 for the construction of large works of public utility such as railways, tramways and the like.
 - (ii) up to Rs. 500 to village communities, public bodies, departments of Government or sections of the community in their collective capacity, and
 - (iii) up to Rs. 200 in other cases.
- (16) To sanction transfers of funds within the same major head (11 Forests); but the reappropriation of savings under "Salaries," "Establishments" and "Allowances" requires the previous sanction of Government.
- (17) To sanction the refund of charges for the conveyance of horses and camp equipment to all forest officers travelling on transfer or on duty.
- (18) To examine the tour returns of the district forest officers and Conservators.
- (19) To review inspection reports of Conservators and Assistant Inspectors of Local Fund Accounts and the audit review of the Accountant-General.
- (20) To sanction remissions and refund of forest revenue over Rs. 500 to any extent.
- (21) To sanction proposals to write off irrecoverable arrears of forest revenue up to Rs. 1,000 in each case and of irrecoverable advances up to Rs. 1,000.
- (22) To sanction proposals to write off the accounts the value of stores, timber, etc., exceeding Rs. 500 which have not been lost by fraud.

- (23) To sanction proposals to write off the accounts the value of stores, timber or public money, lost by fraud or default up to a limit of Rs. 200 in each case.
- (24) To allow the free cutting and removal of grass during times of famine from reserves ordinarily closed to grazing.
- (25) To sanction permanent exemptions from age restrictions of candidates for employment in the department.
- (26) To sanction temporary exemptions from general educational qualifications of candidates for employment in the Forest Department without limit of time or salary.
- (27) To sanction temporary exemptions of forest subordinates from departmental and special tests for a period not exceeding one year.
- (28) To supply all permit and code forms to districts.
- (29) To sanction indents for tents for forest officers.
- (30) To sanction the supply of certain articles of stationery and belts and badges.

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One member of the Board "is in charge of the duties of" the Commissioner of Revenue Settlement, Survey, Land Records and Agriculture.

The portfolio system observed in the Board's office differs in one important respect from that in vogue in the Government Office. Under a statutory provision a list of the subjects disposed of by members of the Board, individually or collectively, is notified in the Gazette, and a Government order requires the name of the member or members of the Board responsible for each resolution to appear at the head of each copy. In routine cases a copy of the proceedings, or a list of the abstracts of several such proceedings passed in the course of a day, week or fortnight, is submitted to the member as soon as practicable so that he may stop or cancel an order in which he does not concur.

The various Heads of Departments subordinate to the Board in the Department of Revenue Settlement, Survey, Land Records and Agriculture are enumerated below:—

- (a) *Special Settlement Officers and Special Assistant Settlement Officers.*—The initial settlement of all districts in the Presidency having been completed, the operations of the Settlement Department are now confined to resettlement.
- (b) *Director of Survey.*—The cadastral survey of the Presidency is practically over and the survey operations now conducted are of the nature of resurvey or revision survey which are an indispensable preliminary to resettlement.
- (c) *Director of Land Records.*—The Land Records staff is employed in the various detailed operations preliminary or accessory to the maintenance of survey marks and survey records.
- (d) *Director of Agriculture.*—The members of the Agricultural Department are employed in the management of experimental stations, and the dissemination of agricultural information among the raiyats.
- (e) *Superintendent of Civil Veterinary Department.*—The Civil Veterinary Department conducts operations calculated to improve the breed of horses, ponies, cattle and stock, the dissemination of veterinary knowledge, and the prevention and treatment of cattle diseases. The Superintendent is also in charge of the Madras Veterinary College.
- (f) *Registrar of Co-operative Credit Societies.*—The Registrar is entrusted with the organisation of Co-operative Credit Societies and the inculcation among the raiyats of the principles of self-help, co-operation and thrift.

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- (g) *Director of Industrial and Technical Inquiries.*—The expansion of industries such as handloom weaving and chrome tanning, the investigation of subsoil supplies of water, and the introduction of oil-engines and machinery for the development of irrigation constitute the main functions of the Director. Other subjects of inquiry are likely to be added in the near future.

Duties of the Member of the Board in charge of office of Commissioner of Revenue Settlement, Survey, Land Records and Agriculture.

1. Settlement and re-settlement—
Settlement appeals.
Correction of Settlement registers.
2. Water-rate.
3. Second crop charge.
4. Tanks—
Private construction of tanks.
Private repairs of ruined Government tanks.
5. *Jamabandi* Report.
6. Remissions—
(a) Season.
(b) Fixed.
7. *Cowles*.
8. Transfer of land—
(a) From "dry" to "wet" and *vice versa*.
(b) From "*poramboke*" to "assessed."
(c) From one *ayakat* to another.
9. *Kistbandi*.
10. Loans under the Land Improvement and Agriculturists' Loans Acts.
11. Minor Irrigation.
12. Irrigation Accounts.
13. Irrigation Cess Fund.
14. Irrigation projects and systems.
15. Survey—
Resurvey.
Revision Survey.
Survey Advances.
16. Land Records—
Village and *taluk* accounts other than those transferred to Land Revenue Department.
Field measurement books.
Village statistical registers and *firka* books.
Revision of the Statistical Atlas.
17. Birth and Death Registration.
18. Rail-borne trade statistics.
19. Road traffic registration.
20. Season report—
State of season.
Rainfall.
Cultivation.
Prices.
Wages.
21. Famine and Scarcity—
Famine relief measures.
Famine relief programmes.
22. Agriculture.
23. Agricultural statistics, crop forecasts and crop experiments.
24. Botany—
Economic Botany.
Entomology.
Mycology.
Agricultural Chemistry.
25. Fisheries.
26. Civil Veterinary Department—
Cattle disease.
Cattle shows.
Veterinary education.
Pony breeding.
27. Statistics of Industries—
Cotton mills.
Coffee and tea cultivation.
Mineral production.
Sundry industries.
28. Industrial and Technical Inquiries—
Weaving.
Chrome tanning.
Use of oil engines and machinery.
Pumping experiments.
Boring experiments.

29. Weights and measures.

30. Public servants—

Leave, travelling allowance, pension and disciplinary correction of subordinate officers.

31. Flood, fire and other unusual charges.

32. Co-operative Credit Societies.

N.B.—(1) When the Full Board has decided that dry remissions should be granted in any area, all further details are arranged by the Commissioner of Revenue Settlement acting alone.

(2) When a paper which, in the ordinary course, would go before the member in charge of the Department of Revenue Settlement, Survey, Land Records and Agriculture, is an appeal against a decision previously passed by him in any other capacity, such paper is disposed of by any colleague whom he may designate.

(3) When serious famine appears imminent or when extensive relief measures are undertaken, the member of the Board in charge of the Office of the Commissioner of Revenue Settlement, Survey, Land Records and Agriculture exercises the powers and performs the duties of Famine Commissioner, as laid down in the Code, until a Famine Commissioner is appointed.

6032. You set out in your memorandum that there is a statutory provision requiring a list of the subjects disposed of by the members of the Board, and so forth, to be notified; does that not strike you as being somewhat cumbersome?—The reason of that was that originally the Board of Revenue was only looked upon as a collective Board; it was then found that it was extremely inconvenient for the disposal of business that the whole Board should have to see to every subject, and it was found that no individual member or no two members—nothing less than a collective Board—could dispose of any subject unless the law was altered, which it accordingly was.

6033. Is this present procedure which you detail here easy; does it work smoothly and quickly?—Yes, quite; very much more quickly than the other.

6034. Then you set out that you have under your control special Settlement Officers, the Directors of Survey, and so forth? Is there any delegation of power to these officers under you which you could suggest to us as desirable and useful?—I made suggestions the other day to the Government; they are very small; we have not had much time to consider the whole subject; I daresay if we were to look into the matter more thoroughly we could find other powers that could be delegated.

6035. Will you put in a schedule of such duties as you think could reasonably be delegated?—Very well.

6036. With regard to the Director of Industrial and Technical Inquiries, does he lay himself out to find out in what direction new industries should be started?—Yes, but the particular industry upon which his efforts are to be centred is of course subject to the orders of Government.

6037. That is to say, to yourself?—Government is over me; I can recommend to Government, but I cannot do more.

6038. Who is your immediate superior?—The Secretary to Government in the Revenue Department.

6039. What service have you?—Twenty-nine years.

6040. You correspond with the Secretary in the Revenue Department; what service has he?—I think it is 26 years.

6041. In the correspondence which takes place between you and all these Directors, and between you and the Secretary in the Revenue Department, is there much waste of time?—No, I do not think so.

6042. Some small amount?—I do not think there is any waste of time; there is a certain consumption of time, but speaking generally the time is usefully consumed.

6043. Could any of that time be saved and devoted to better purposes if the correspondence were either modified or simplified?—Not other-

wise than by the delegation of powers which we have recommended. We have made recommendations from time to time for Government to delegate certain powers to us; there are some small matters in which we have to go up to Government now, which, in my opinion, are pure waste of time.

6044. Some of your time therefore, is wasted?—Yes, in those small matters.

6045. And in the same way, in your judgment, some of the correspondence which comes to you from below causes a certain waste of time, and you propose that you should delegate the authority to your subordinates to prevent that?—Yes, to a small extent.

6046. You hand in a list of different heads of subjects with which you have to deal as Commissioner of Revenue Settlement and so forth. That list contains no fewer than 32 heads; out of these 32 heads how many can you settle yourself?—I could not tell you without going through the list. In practically all these cases there is an appeal to Government.

6047. I want to know how much you can practically settle yourself?—Any answer I give you will be misleading, but I should say 14 out of the 32.

6048. About half?—Something of that sort. In any case practically any order I give is open to appeal.

6049. But in practice you find that you can dispose of about 14 out of the 32?—For instance, some of the heads in that list are really only periodical reports; of course there is no appeal against a periodical report.

6050. Now with regard to remissions of revenue, we have had it in evidence here that Collectors can remit wet revenue at their own discretion?—Yes.

6051. They cannot remit dry revenue?—No.

6052. Might not that power of remission to some extent be further extended to Collectors?—No. I do not think there is the slightest necessity for it.

6053. Throughout the Presidency what sort of proportions of revenue respectively are derived from wet and dry crops; would it be one-third to two-thirds?—I daresay it might be, but I should be very unwilling to commit myself to any definite statement. I do not think there is any need to delegate this power to Collectors. To begin with, it is very seldom that it has to be exercised; to go on with, it is not a matter that requires any very detailed enquiry. A dry remission according to our rules is granted over large tracts of country, and not on consideration of the conditions of each particular field, but on the consideration of the general condition of the tract.

6054. I am not asking what the rules are now; I am asking, if there is distress in any particular village, why should not the Collector have power to remit without reference to the Board of Revenue, if the remission would give real relief?—In my own opinion, I should say Collectors would be far too much inclined to grant remissions.

6055. Collectors would forget their obligations from the revenue point of view?—Quite so.

6056. What is the limit in the case of wet crops that they can remit to?—Any amount; that is to say, wet remission is given field by field, and they can remit the full amount of it.

6057. You do not think that some limit might be fixed within which a Collector visiting a village, or even a district, in which there is evidently distress amongst the growers of dry crops, might be empowered to remit revenue? He can as I understand suspend it now, can he not?—He can only grant what we call postponement of kists.

6058. Postponement of kists is putting off the date of collection?—Yes.

6059. It is quite clear that, if a man has got no crop, unless he draws on his previous year's savings, he has no money; that would apply to any crop, wet or dry?—That is so.

6060. If there is real distress, that relief should be given and given quickly?—Quite so.

6061. Therefore, would it not be well that a Collector should have power, within certain limits, which would not endanger the financial stability of the provincial Government, to give the relief which is all-important to the cultivator?—You are assuming that if a dry crop fails the man must be reduced to distress. I do not think that that assumption will bear examination; it requires certainly more than the failure of one dry crop to reduce a man to distress, and I do not know that there is need for any immediate and early relief such as you suggest.

6062. Would the Collector be in the position to know, or would his subordinate in whom he trusts be in a position to know, whether either a particular village or individual raiyats in the village had, or had not, got some hoardings?—He would not be in a position to know about each individual raiyat, but he certainly ought to be in a position to know whether, speaking of a village generally or a tract generally, the people were hard up.

6063. You could not trust his discretion within a limited area, in the case of dry crops, to say whether or not the village deserved relief?—No; I should prefer not to trust his discretion; I do not say that there are no officers whose discretion could not be trusted, but speaking generally, I think not.

6064. You trust Collectors in large matters otherwise?—Yes.

6065. But in the case of revenue you do not feel yourself so free?—I do not say of revenue; I only say of one particular form of revenue.

6066. Who fixes the date of the kist?—That is settled by Government.

6067. On whose advice?—On the advice of the Board of Revenue and the Collectors and all the local officials.

6068. You yourself at your own discretion as a member of the Board of Revenue cannot settle that?—No.

6069. Why is it necessary to carry that beyond you to Government? Is your advice to Government about kists often disregarded or altered?—No; we very seldom do give advice to Government about the kists now. The latest rules about altering the kist are that when a district is re-settled the Settlement Officer is to combine with his settlement report any recommendation he may have to make as regards what we call the *kistbandi*, and occasionally suggestions are accepted; I think the other day one was accepted in Kurnool; the first kist was formerly timed to fall in December, and on the recommendation of the Settlement Officer it was put forward to January; that of course comes through the Collector and through the Board—through me—to Government.

6070. But who is Government in this case?—Well, the Secretary is only the channel by which it reaches the Government.

6071. Cannot the Secretary settle a matter of that sort?—No.

6072. That would have to go practically to the Government?—Yes.

6073. Who would have the best knowledge of a particular district, the Member of Council who seldom tours, the Board of Revenue who tour more often, or the Collector who lives in the district?—The Collector would have the best knowledge of conditions as they are; I think the member of the Board of Revenue might claim to have almost equal knowledge, provided that he had personal knowledge of the district; in some cases more so.

6074. Might it not be sufficient to stop at the Board of Revenue, so that the local knowledge of the Collector, tempered by the experience of the member of the Board of Revenue, would settle these matters?—As a matter of fact it does not even stop at the Government. There can be no

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large alteration of the *kistbandi* without informing the Government of India, for financial reasons; so much of our revenue falls in the months prior to the 1st April, and the rest afterwards, that if there were to be any large alteration in the *kistbandi* it might upset the whole of the financial arrangements.

6075. It might involve transference of revenue from one year to another?—Yes.

6076. How often is the revenue collected in a year?—It is collected the whole year round.

6077. The alteration of date would only really affect the Government of India and the provincial Government within two or three months. If you altered the date of collection of revenue say from February to April it would upset the revenue of the year?—Yes.

6078. But suppose you altered it from October to December, that would have no effect on the revenue of the year?—I only know what the Government of India tell us. The Madras Government on one occasion did, of its own authority, sanction a certain change in the *kistbandi*, and the result was some financial dislocation; I do not know the details, but a letter came down from the Government of India requesting that the Madras Government would not effect any large alteration in the *kistbandi* without either letting them know or consulting them.

6079. Are there many questions of altering the *kistbandi*?—No, not now—not large questions.

6080. If any powers were delegated on this matter it would be a comparatively small matter?—I think so. At the same time it must be remembered that the important kists are those in March and April, and that every single kist you transfer from March to April would be of importance.

6081. I asked a Collector yesterday whether he thought there could be some further improvements in the methods by which the loans reached the cultivator. Do you think yourself that there could be any means of expediting the matter?—We considered that question quite recently, and we introduced certain improvements. The general effect was so far as I remember—I have not referred to the papers since—that Divisional Officers and revenue inspectors may take the money into camp to pay the people on the spot without their having to come to the *taluk* cutcherry. Now, there appear to have been orders issued by the Government of India dated the 1st March, 1905, and the 14th May, 1907, under which the accounts of loan transactions have been simplified, and this alteration of taking cash into camp has been adopted.

6082. You have told us that you think the second alteration has been made; do you know whether the first improvement has also been carried out, as to the matter of accounts?—I cannot speak from personal knowledge, but if it has been ordered it must have been carried out. The only person who could tell you that would be a person who has been entrusted with the duty of keeping the accounts.

6083. Do the accounts of these loans not come up to you?—No; they are kept in the *taluk*; there are other accounts that come to me, but those are only consolidated from the *taluk* accounts.

6084. Are these *taluk* accounts simple?—They are as simple as they can be; they are still complicated.

6085. Could they be simplified?—I should hesitate to give an opinion.

6086. You deal with vital statistics?—Nominally, yes.

6087. Are they sent in to you?—I am responsible for looking after births and deaths registration, but as a matter of fact practically nothing ever comes to me.

6088. Are you a post office in the matter?—That is the sort of thing.

6089. Whom do you send them to?—I really do not know.

6090. Why should you be a post office? Why should they not go direct?—I have made a mistake. Statistics of births and deaths do not come to me. The "births and deaths registration" there refers to the compulsory registration of births; it is only in certain areas that the registration of births and deaths is compulsory, and before those areas can be extended reports come up from the districts through me to Government. In regard to that I do perform certain functions more or less.

6091. More or less?—Well, let us say more; I mean, I do really consider those reports; they are genuine reports; it is not a mere statistical matter, but the Collectors send in and give their reasons *pro* and *con* about the extension of compulsory registration to certain areas.

6092. Then you have your railway and District Board statistics?—Those are pure statistics; I do not think I ever see them unless I call for them.

6093. Why should they not go direct to the other department to whom you send them?—I do not know; speaking at random I should be delighted if they did; there may be some extremely good reason why they should not. Practically I am responsible for all statistics of any sort.

6094. What is the good of an officer being responsible for statistics which he does not see and for which he is merely a post office; why should not the real man be responsible?—That I cannot answer.

6095. If your Department is not the really responsible department they ought not to go near you; it is waste of time and labour?—There is a great deal of compilation to be done, and some of that is done in my office; it must be done somewhere; if it goes to the Government office or remains in the railway office I shall be delighted, but somebody has to do it, and they have put it on me.

6096. Then with regard to seasonal reports, are these all necessary to your revenue work?—Yes.

6097. Then economic botany, entomology, mycology, and agricultural chemistry?—That is all connected with agriculture; that is one of my most important departments.

6098. Then statistics of industries; must you have those statistics?—I think you might cut out the word statistics; it really means industries. You were mentioning the Director of Industrial Inquiries; he is the head of that Department under me.

6099. Then with regard to fire, flood and other unusual charges?—Those are things that very seldom occur.

6100. Speaking generally, out of all these 32 different subjects, can you give us any suggestions by which your correspondence both outwards and inwards could be diminished; is your work in the Department very heavy?—It varies from time to time; sometimes it is very heavy; there may be a great rush of work that one can hardly get through; then for a time it is perhaps not so heavy; at any rate there is quite enough to fill my whole time.

6101. Has your department increased in size lately?—Yes, owing to such things as co-operative credit societies, the extension of industries, and the extension of the Agricultural Department; all those are growing very fast.

6102. Therefore is it not almost essential when you have to deal with these subjects, that your unnecessary correspondence upon those subjects should be reduced to the very smallest possible degree?—I suppose so.

6103. Can you from your experience make any suggestion to us as to how that unnecessary correspondence could be got rid of?—I could not make any suggestion at random in regard to mere administrative correspondence; I should have to consider it with regard to each of these different departments.

6104. Could you, speaking generally, trust more to the discretion of your chief subordinates, the Collectors and Directors of all these various subjects? You have told us that you would not like to

trust the Collector in the matter of dry revenue, but on other subjects which pass between you and him would you like to give him greater discretion?—In some matters, yes.

6105. Could you give us one or two heads of subjects on which you think he might have more discretion?—One matter is that of appeals.

6106. Is there any other subject?—I have not formed any ideas beyond the mere isolated things in which we have recommended delegation.

6107. Then with regard to these other Directors: besides small matters, is there any other important work which is now nominally entrusted to them and really settled by you or some authority superior to you, which you could trust to them?—Again I cannot say on the spur of the moment.

6108. Are the departments growing?—Yes.

6109. As a department grows is it not quite clear that the person at the head of the department must acquire greater experience?—I suppose he ought to.

6110. Is he worth keeping if he does not?—No, I take it he is not.

6111. Then would it not be well that as a department grows, and as the head of it acquires experience, he should be gradually entrusted with larger and larger powers; is that not a sound maxim of Government?—Yes.

6112. Would it not therefore be well in the interests of your own department to search carefully into the subjects in regard to which these gentlemen might have much greater powers?—Yes, I shall be very glad to do it.

6113. Can you give us any suggestions on the point?—No, I cannot at the moment, because it would require very careful consideration and consultation; other officers might have very different ideas from mine.

6114. You have not consulted them yet?—Not generally on the question. There is one matter of importance that I may refer to. The other day a matter came up in connection with the Director of the Industrial Department; that is a *quasi*-commercial department in a great measure; he now is developing the manufacture of chrome tanned leather; he explained to me that in connection with that development he had to purchase a great deal of raw hide, and he recommended that he might be allowed a floating advance up to Rs. 5,000. The Account Code at present does not allow any such advance to be made without the sanction of Government. That is a special case; he is running a department in a special way, different from most Government Departments, more like a mercantile firm. His representation is that he has not got enough cash to run his department properly. On another occasion he said, "It seems rather nonsense that, while Government allow me to spend perhaps Rs. 1,000 or Rs. 1,500 in buying hides, I may not sanction Rs. 15 to have another clerk in my office."

6115. (Sir Frederic Lely.) Have you had much experience as a District Officer?—Yes, for the last ten years I have been in Madras; for 19 years I was up country.

6116. You served as a Divisional Officer and as a Collector for some years?—Yes.

6117. Does not the *jamabandi* consist of an examination by the Divisional Officer of the village accounts and the *taluk* accounts?—Yes.

6118. Do you remember the number of registers and accounts of all sorts kept in the village?—What we call the village accounts number 24.

6119. Are they not unnecessarily voluminous?—I hardly feel competent to give an opinion; we have cut them down very often; what I should like would be to get the opinion of an expert, that is to say a non-official accountant, a chartered accountant, or something of that sort. We have four or five times tried to shorten them and cut them down, but still there is no doubt they are very large.

6120. You have large irrigation accounts, are those carried to very minute detail?—One I think has 115 columns.

6121. And the revenue is adjusted to the fraction of an anna?—Yes. Perhaps we are talking of different accounts; there are "Irrigation Statistical Accounts" and there are "Irrigation Accounts" intended simply for the assessing of the water rate and so on.

6122. Those are what I am referring to.—They are not so very complicated.

6123. The statistical accounts are?—They are complicated in the sense that they are very minute.

6124. Is not the revenue, the share of water-rate, adjusted down to the fraction of an anna?—It is assessed at so much an acre.

6125. And then worked out to the very last pie?—I think we disregard the pies.

6126. However, might you not fix some margin of say eight annas; it would greatly decrease the intricacy of the account?—I do not know that it would, very greatly. If you only calculate it down to annas, I do not think that that makes it much more complicated.

6127. At the *jamabandi* the examining officer is supposed to examine the whole of these 27 or 28 books?—Yes.

6128. As a matter of fact does he do it?—To begin with, he does not examine them at the *jamabandi*; a great number are examined before; and, by way of simplifying the *jamabandi*, orders have been issued that all the accounts on which the revenue is assessed should be submitted to a Divisional Officer periodically, every month I think it is, and that he should pass orders on them from time to time; that relieves the pressure at the *jamabandi*.

6129. Still, at the *jamabandi*, he is supposed to refer to each of these books, is he not?—Yes.

6130. And examine them and consider the condition of each village as it may be inferred from its progress or retrogression, and so on?—Yes.

6131. On the average how many villages would the average Divisional Officer have?—He would have generally speaking two *taluks*; generally speaking a Divisional Officer has to take the *jamabandi* of two *taluks*, and in each *taluk* there will be an average of, I suppose, 120 villages; it varies from 120 to 150, some more, some less.

6132. About 250 villages?—Yes.

6133. Is it possible for one man to make any proper enquiry into the condition of all those villages?—Yes, I think it is; when you speak of one man, of course he has got his office to help him; you do not expect him to check every figure himself.

6134. It is mostly office work?—The actual orders are passed by the *jamabandi* officer; there will be some arithmetical work.

6135. I rather gathered that the 250 villages would be too many, but even that is sometimes exceeded?—The Collector very often has to do three *taluks*, and in some instances the Divisional Officer has to do three *taluks*.

6136. Then he makes the *jamabandi* report to the Collector?—Yes.

6137. What does the Collector do with it?—He makes a consolidated *jamabandi* report for the district, which comes to the Board of Revenue, and then the *jamabandi* report for the whole Presidency is consolidated there and goes to Government.

6138. I take it that that report is practically the only means by which the higher authorities know of the state of the villages and the general state of the district?—Oh no.

6139. How else do they know?—You use the words "state of the villages and state of the district"; we have our weekly season report.

6140. I ought to have said, that and other reports?—That and other reports, yes. You want to know whether the higher authorities, that is to say the Board, perhaps, and the Government, are dependent solely on these reports for their

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knowledge of the districts; certainly not; the members of the Board travel through the districts.

6141. Do you inspect the offices?—Yes, sometimes.

6142. Instead of making this separate *jama-bandi* report to the Collector to be forwarded to the higher authorities, would it not be sufficient if the notes made at the *jama-bandi* were deposited in the *taluk* office, and if any superior officer coming round was able to refer to them?—You mean for the purpose of learning the economic condition of the villages?

6143. Yes.—But then the *jama-bandi* serves another, and perhaps a much more important, purpose. It gives the Government information as to the way in which the revenue for the year has been arrived at.

6144. But that would not require a voluminous report?—The actual report is not very voluminous; it has been cut down. What is voluminous is the statistics.

6145. Do those accompany the report?—Yes.

6146. Is that necessary?—I should imagine so, because the Government must have information as to how the revenue has been arrived at; I am speaking of the pages and pages of figures that you objected to.

6147. You think that is necessary?—Yes, I think so; I do not see how Government could possibly appreciate how the work was done without those statements.

6148. Would not short abstracts be sufficient?—What they get are abstracts of the accounts in the *taluks*; the actual village and *taluk* accounts are not published in the reports which go up to Government or in the reports made and published by Government; it is all an abstract.

6149. But the Divisional Officer has to prepare them and send them in, and they are for the purpose not of ascertaining how the man has done his work, but for the purpose of setting out the sources of revenue?—Yes.

6150. Is that all that is aimed at?—You also judge of the way a man has done his work by the way the *jama-bandi* has been done.

6151. But if the point is to ascertain how the Divisional Officer has done the *jama-bandi*, whether he has made a complete examination and whether the tahsildars and Deputy Collectors have come out of it well or not, is it worth while putting all that into a report to Government; would it not be sufficient to state all these details, and send it to the tahsildar for information and guidance, and allow it to remain in the tahsildar's office for inspection by any superior officer who goes round; would that not be quite sufficient?—I should hardly say so; I think Government would like to know how the work was being done in the *taluk*.

6152. But cannot they trust the superior officers to see that the work is well done; why should Government worry itself about the way in which the Divisional Officer does his work?—It seems very important that Government should know.

6153. You do not think it would be sufficient to trust to the superior officers, the Collector and the Board of Revenue, to see that the officer does his detail work properly?—No; I think Government ought to have knowledge on that subject.

6154. It causes a great deal of extra paper work?—Not very much; there is a great deal of extra work in the matter of compiling the statistics.

6155. As to the Court of Wards; is that under your department?—Not now; at least, I am only one out of four; but it was very specially under me for two or three years.

6156. Do you not think it has a very deadening effect on the work of a Collector not to be allowed to spend Rs. 5 without sanction?—It would have if that were true, but it is not—not at all.

6157. Can he raise the pay of a servant?—Yes; we have given him very large powers.

6158. Is that a recent change?—No; the delegation was, I think, in 1904.

6159. He has very large powers then?—Yes. It is perfectly true that he cannot spend a pie without sanction, but that really means that it must be in the budget or somewhere else. For all the ordinary expenditure in these estates we have a schedule drawn up of what is called the "ordinary expenditure" required in the estate. When once that has been sanctioned for an estate, the Collector may incur any expenditure he likes in accordance with that schedule. In addition to that, take the case of irrigation works or anything of that sort; he may spend without any sanction at all Rs. 500 on a new work and Rs. 1,000 on repairs; he may give fees in civil or criminal cases up to any extent he likes. It was said yesterday by a Collector that he spent a large portion of his time in writing reports to the Board to get sanction for the filing of suits or defence of suits. As a matter of fact he requires no sanction at all unless there is some "special or important issue" involved. If any "special or important" issue is involved he has to get the sanction of the Court of Wards; otherwise he has a free hand either to file or defend suits.

6160. Then he has practically a good deal more power than he said he had?—Yes, a good deal more.

6161. One question about income tax; does that come under you?—No.

6162. But as a matter of fact there is a great deal of income tax appellate work?—Yes, there is.

6163. Involving often complicated accounts?—Yes.

6164. It is rather a laborious task to wade through them?—Yes.

6165. Does the higher appellate Court, the Board of Revenue, do that?—Once or twice I have taken over particular appeals that have come to the Board, because the member in charge did not wish to dispose of them, he personally knowing something about the matter. My experience is that accounts are very carefully examined, as carefully as time will permit.

6166. Do you think it is worth while that two highly-placed English officers should laboriously wade through accounts of that sort?—No; that is a matter in which I think there might be delegation of power.

6167. I suppose in income tax cases it is very difficult to arrive at the truth?—Very.

6168. Even if you do arrive at an opinion different from that of the lower court you are as likely to be wrong as right, considering the nature of the evidence you have to go upon?—Yes, I should say quite as likely.

6169. Then is it worth while, when a small sum is at stake, to injure the Collector's authority by revising and altering his decision?—No; as I say, I think that is a matter in which the right of appeal might be cut down.

6170. The supervision of the Board of Revenue is by means of touring?—A great deal of touring.

6171. You have got 24 districts in the Madras Presidency?—Yes.

6172. Does the whole of the Board manage to visit every district once a year?—Every district is visited once a year by either one or more members of the Board, some by all members of the Board, some by two, some by three.

6173. On an average?—I should say something like two or three members.

6174. How long do they generally stop in a district?—Three or four days, or a week, sometimes longer.

6175. Do they make it a point to inquire into all the administration?—It varies with the member; the member in charge of the Separate Revenue Department—Salt and Akbari, Customs and Income-tax—makes investigations into the work of the officers in his own department in the district;

the member in charge of Forests makes detailed inquiries into the work of that department in the district. My work being principally land records, that is the item to which I should principally address myself.

6176. Do any of you look into the state of education?—Personally I do not, except as I might take a personal interest in it.

6177. But you are not expected to?—No.

6178. The Collector may take absolutely no notice of the course of education in his district, but it would not come to your notice?—No, except in a general sort of way; when we tour we occasionally hear things that have to do, not with our particular department, but with matters of general administration.

6179. Then practically education attracts no attention from touring officers?—Not from members of the Board of Revenue.

6180. Suppose in the headquarters of his district there is a Training College where discipline is a scandal, and the Collector takes no notice of it, is there anyone to pull him up?—There is the educational authority.

6181. It is left entirely to the educational authorities?—I think so; but suppose I was touring in a district, and I heard that there was a great scandal in a school or something of that sort, I should probably bring it to the notice of the Government demi-officially.

6182. That would be a matter for your own personal discretion?—Exactly.

6183. Then the state of discipline for instance in a Training College is left entirely to the Educational Department?—So I believe; it does not come under me.

6184. That is to say, an educational inspector?—Yes, or the Director.

6185. Is it a consistent system that a Collector, a man of mature experience, should not be allowed to remit, say, Rs. 10 to a ruined cultivator, but that the whole trend of education in a countryside should be entrusted entirely to a young man with possibly no experience at all in the country?—I presume it is not; it is rather a difficult question to answer.

6186. The Collector has no power to make direct remissions of his own authority on dry crop assessments?—No.

6187. Is not the Board of Revenue, which exercises that power, completely dependent on the Collector's report?—Not entirely. Suppose it is a large matter, affecting a large tract of country, the Settlement Member would go and inspect the tract, and probably, in case of distress such as would be necessary to bring the question of dry remission within practical politics, he would have seen the tract many times over.

6188. I was referring to smaller cases?—As a matter of practice we do not give remission in dry crop cases of small extent. I do not mean to say that we should never do it. Suppose a sudden calamity; suppose in some case a river swept over the country and covered a few fields with sand and rendered them uncultivable; we should come in then.

6189. But those cases must occur?—Yes, but they are so extremely few that there is no need to make a rule to meet them. What would probably happen would be that the Collector would tell his subordinate not to collect, and then report the facts.

6190. If cases are extremely few, it is not obvious how it would be dangerous to give the Collector power to deal with them?—If you limit it to such cases I do not think there would be any objection to it.

6191. Say a limit of Rs. 1,000?—I should say there would be no objection to that.

6192. From your knowledge of Orientals you would admit that a boon given at once is enormously enhanced in value; the delay of a month or two robs it of half its grace?—That is so.

6193. Then, in matters connected with District Boards and municipalities and so forth, there is no intermediary between the Collector and Government?—I believe not.

6194. In the case of a riot or any great disaster such as a flood, would it be anybody's duty to go to a district and give the Collector advice and support?—You are speaking of exceptional circumstances. I do not say that it is anybody's duty, but I may quote an instance. In 1896 when I was Collector in the Kistna district, we had an extraordinary flood such as had never occurred before; they could not get at me; it happened that I was in the corner of that district, and I could not get up there in time, there was a member of the Board there, and he took charge *pro tem.* and issued all necessary orders.

6195. He happened to be there?—Yes. Suppose he had been anywhere within distance he would have come there no doubt; at any rate personally I should have done so.

6196. The personal contact between the Collector and the higher powers is limited to an occasional visit, perhaps once or twice a year, from members of the Revenue Board?—Yes.

6197. All the rest is a paper chain?—There are the Heads of other Departments.

6198. But they would attend only to their own department?—Yes.

6199. Is the practice of demi-official correspondence much in vogue in the Madras Presidency?—I cannot compare it with other Presidencies, but there is a great deal of demi-official correspondence.

6200. (Mr. Dutt.) Does settlement give a great deal of work?—Yes.

6201. The initial settlements are all over; it is only the revision settlements that are taking place now?—Yes.

6202. And they come up after the lapse of a fixed period of years?—Yes.

6203. Is a general proclamation issued that a particular district is going to be re-settled?—Yes.

6204. Is the Settlement Officer a special officer?—Yes.

6205. Are there a number of Settlement Officers always employed by the Madras Government?—There is a Special Settlement Department, which is now gradually being absorbed, and now Civilian Officers are put on special duty.

6206. Would you tell me approximately how many Settlement Officers there are now?—Four.

6207. Is the re-settlement work very heavy; does it involve the re-classification of soils?—No, only in exceptional cases; I will not say never.

6208. Generally, there is no re-classification of soils?—Government has laid down the principle for its own guidance that, generally speaking, there shall be no re-classification.

6209. Has that been published in the *Gazette* or proclaimed to the people?—I do not know whether it has been published; but it is perfectly well known.

6210. When the Settlement Officer has made his assessment, is that proclaimed to the people first, or is the sanction of the Board of Revenue first obtained?—Do you mean that such and such rates have been fixed?

6211. Yes?—Of course you cannot proclaim to the people that such and such rates have been fixed until the sanction of the Government has been obtained; but the Settlement Officer consults the people as to the rates to be fixed, and the member of the Board of Revenue generally consults them too.

6212. But his decision is not communicated to the people before the Government sanction has been obtained?—No. As a matter of fact you cannot speak of the Settlement Officer's "decision." It is only the Settlement Officer's recommendation.

6213. What opportunities has the Collector to give his opinion on the proposals?—They all come through the Collector to me.

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6214. So that the Collector has his opportunity of giving his opinion then, when he passes it on?—Yes, and at many other stages in the course of affairs too; the Settlement Officer is always in close communication with the Collector.

6215. After it has been sanctioned by you does it go to the Government for sanction?—Again, I cannot "sanction"; I can only recommend.

6216. There are two officers recommending and the Government gives its final sanction?—Yes.

6217. And then it is proclaimed to the people?—Then a notification is issued.

6218. Suppose some of the cultivators think that they have been hardly dealt with, what remedy have they got after the final notification?—They have remedy by petition; and there have been cases in which the rates have been lowered in consequence of representations made. At any time during the currency of a settlement, that is to say ordinarily speaking 30 years, the rates may be lowered, and it is open to anyone to make a representation to the effect that the rates are too high.

6219. But cases of the rates being lowered on representations made immediately after the settlement, are very rare?—Yes.

6220. Would you recommend any larger opportunities to the cultivators to put forward their objections before the final sanction of the Government is given?—No, I do not think there is any necessity.

6221. You do not think it is a grievance that the whole thing is done before the people know anything about it?—I do not know about its being a grievance, but I do not think there ought to be a grievance. The raiyats are perfectly well aware of what is going on; the Settlement Officer consults them all the time; he is moving about in the villages and he mixes with them, and as a matter of fact one knows that he does consult them. In the one settlement in which I took a prominent part, I made a point of consulting the raiyats.

6222. But they do not know what recommendations have been actually made by the Settlement Officer?—They do not see his report.

6223. That is what I mean. Do you not think that a better opportunity should be given to the people to bring forward their objections before the Government after they have known the proposals and before the Government has given its final sanction?—I do not think there is the slightest necessity. As a matter of fact they do know what the proposals are. It may be perfectly true that they do not see the Settlement Officer's report, but they know perfectly well what his proposals are.

6224. In what way?—It is known to everybody; it is not confidential.

6225. It is not published?—It is not published, but it is talked about between the Settlement Officer and the raiyats and all sorts of people; it is not confidential in any way, and they are perfectly well aware of it, and, as a matter of fact, they do send in memorials almost without end.

6226. If they are known to the people, would you have any objection to their being formally made known to them, not in an underhand or confidential way, but formally communicated to the people before final sanction is given; would you have any objection to that?—I do not myself think that there would be any great objection; it has been done in some cases.

6227. You said that the accounts kept for assessing the water rates are not very complicated?—No.

6228. They are generally so much per acre?—Yes.

6229. Do the water rates vary according to the kind of crops grown?—Water rates are rather in a state of transition. We have certain rates in force in certain districts where the rate is calculated either at the whole or a proportion of the difference between the wet and dry assessments; in other places the rates are calculated at so much per acre.

6230. Are different rates imposed for different kinds of crops grown?—The only distinction as regards the crop is whether it is a crop that takes water for the period during which one crop will remain on the ground, or for a period in which two crops will remain; that is to say whether it is *ek-fasl* or *do-fasl*.

6231. Suppose a man grew *do-fasl* in one year and went in for *ek-fasl* the next year, the rate would be decreased or varied?—Yes.

6232. So that there must be a great deal of variation in the water rates from time to time?—Yes, if it is according to the crop.

6233. Do you recommend that a uniform system of water rate should be levied, irrespective of the kind of crops that the cultivator raises?—No, I would not recommend it.

6234. You would continue the present system?—I do not know which system you mean; there are different systems in force. What I should like to see would be a system of rates varied according to the crop grown.

6235. That would involve an annual inspection of the nature of the crop?—There must be an annual inspection now.

6236. An inspection of the particular crop that is grown?—The inspection is of the area irrigated, and, when you inspect the area irrigated, you must at the same time inspect the crop.

6237. Are appeals or representations with regard to water rates or with regard to the land assessment made directly to the member of the Board of Revenue when on tour?—Not generally speaking, but I have had representations made to me. I am bound to say that what has been generally told me is that the rates have been very moderate, and that there has been no necessity for reference to the Collector.

6238. But generally speaking the practice would be to refer the complaint to the Collector?—It was not a complaint.

6239. Or representation?—Usually when I have been talking to the raiyats about the state of their crops and their economic position, they have told me things tending to show that they are satisfied. I cannot remember ever having had a complaint made to me—nothing that you might call a complaint; I am speaking about an oral representation.

6240. No petitions or even representations are generally submitted to the member of the Board of Revenue when he goes round on tour?—Very seldom.

6241. (Mr. Hichens.) Does revenue settlement include the remission of taxation or the remission of rents?—The actual remission is given by the Collectors; appeals about fixed remissions of land revenue come to the Board in the Land Revenue Department.

6242. To you?—Not to me; water rates come to me.

6243. I see that a certain number of remissions come to you. Is that not purely a land revenue matter, and would not the Land Revenue Department come in in connection with that point?—The Land Revenue Department would not come in there at all. The Land Revenue members would have nothing to say to the things entered in the particular list you have got, unless I choose to ask their opinion.

6244. Does not land revenue mean the rent which Government takes?—Yes, but there is nothing down here about rent or revenue.

6245. "Remissions" here do not apply to the remissions of revenue?—Yes, seasonal remissions of land revenue come to me.

6246. Is that why there was a cross reference from one department to another?—The division of work between the members of the Board does not proceed on any scientific principle—simply on the principle of trying to equalise the work.

6247. There is no definite classification; there is a Separate Revenue Department which deals

with certain clearly defined subjects, but there is no clear line of demarcation between the subjects allotted to the other two branches of the Board?—The division of work between the Land Revenue Members and the Settlement Member is to some extent arbitrary.

6248. Do you think that the work admits of a better classification than at present?—I do not think so; there is no inconvenience caused.

6249. Now with regard to the revision of revenue settlements, what are the relations of the provincial Government with the Government of India; how far, if at all, does the Government of India interfere in the matter of revenue settlements?—This is rather going out of my department, but I think the ultimate decision as regards the assessment of land rests with the Secretary of State.

6250. You deal with the Agricultural Department as a whole, not merely with the agricultural revenue of the department?—No, I deal with the Agricultural Department as a whole.

6251. In what respects are you brought into contact with the Government of India in the Agricultural Department?—Only in respect of the Central Agricultural College or institution at Pusa; there is an Inspector-General of Agriculture of the Government of India; he comes down here, and to a certain extent inspects and gives advice.

6252. The Inspector-General acts in a purely advisory capacity so far as you know?—So far as I know; in my experience I have never known him issue any orders.

6253. It is quite competent of course for the Government of India to interfere by means of legislation or otherwise if they wish?—Yes.

6254. In practice would they do it by legislation, or by instruction?—I think they would do it by instruction if they wished to interfere. It is a purely executive Department; I do not see that there would be any need for legislation.

6255. I take it that they would not do that without consulting the Government of Madras first?—I should imagine not.

6256. Do you consider at all that, in so far as the Government of India undertakes non-advisory work—by which I mean the College at Pusa that you alluded to just now—they are merely duplicating the work that is done in other departments?—I do not think so.

6257. Do you mean by that that they are doing work of a higher order?—Not necessarily. With respect to the College here, we have our own College and we wish to train men for agricultural employment and for employment in the Government Agricultural Department and so forth, and to improve the agriculture of this Presidency. It is quite obvious that the agricultural conditions of the Madras Presidency are very different from the conditions in the Punjab or from those of any other province of India. Therefore, it is necessary that we should have our own College and our own establishment, and have our men trained in a way that will suit local conditions.

6258. Is it necessary, from your point of view, that the Government of India should have their College?—I will not say it is necessary, but I think it is beneficial. They can probably carry on their work, for instance in research, to a much better degree than we could down here; and again they could study general principles perhaps that would be adaptable to the whole country and not merely to one province; we here should concern ourselves with principles only applying in Madras.

6259. There are certain definite subjects which it is desirable to study from a wider point of view than you can study them in Madras?—Yes.

6260. In the matter of appointments do you think that beyond a certain salary, say, Rs. 500 per month, it should be necessary to consult the Government of India?—Yes, surely.

6261. Necessary and desirable from the administrative point of view, not from the financial point of view?—Do you mean the control over the

creation of an appointment, or the control over the appointing of an individual to that appointment?

6262. Both?—And you eliminate all questions of finance?

6263. I will eliminate all questions of finance for the moment?—If finance be eliminated, I do not see any reason why the Local Government should not be permitted to create appointments and appoint to them.

6264. You see no objection from the point of view of the good government of Madras to giving them a free hand with regard to the appointments that they make, subject of course to any limitations that may be laid down by law?—That is to say, the law on the subject of finance?

6265. Wherever the law prescribes that certain appointments have to be made "subject to the approval of the Government of India," would it be possible to eliminate that phrase and leave it to the Government of Madras?—Irrespective of all questions of finance—so far as I can see there would be no objection.

6266. I exclude finance, because I assumed that you have a fixed share of revenue at the present time?—Yes, we have.

6267. And therefore you have to make both ends meet so to speak?—Yes.

6268. And I assume that the Government of Madras would feel that obligation. Now do you see any objection, for example, to having an absence of uniformity between, let us say, Madras and Burma in regard to the salaries of different appointments?—I do not see why there should be any comparison between them. I do not know what Burmese conditions are at all. If you want to know whether I think that in every province we ought to have exactly the same appointments and exactly the same salaries; I should say not.

6269. I want to know whether uniformity is in your opinion desirable?—Certainly not; I mean, it is not necessarily desirable; it may turn out that uniformity is possible and desirable, but compulsory uniformity is undesirable—I mean uniformity for its own sake.

6270. But would you say, for example, if the Madras Government found it desirable to appoint an additional Assistant Collector, that they should be allowed to do that without consulting the Government of India at all, on the ground that they were the best judges as to whether an Assistant Collector was required in a district or not?—If you are still eliminating financial considerations, I see no objection to that.

6271. An objection might be raised that in certain cases the pensions of those officers would fall on the Government of India?—Surely that is financial; if you begin to talk about pensions you bring in financial considerations.

6272. Would you suggest that each province should be responsible for its own finance entirely?—That is a very large question, but as far as my knowledge goes I should say that that cannot be done.

6273. I wanted to get at some general principle with regard to the devolution that you would suggest. A good many details have been put before us in regard to appointments and in regard to other matters. Can you in any way justify those under a general principle?—No, I do not think I can. We arranged them first in one order and then in a second; I do not think there was any general principle acted upon.

6274. Suppose it were suggested as a general principle that administrative matters should be confined to the provincial Government and matters of policy confined to the Government of India; would that be too wide?—I should not like to answer that on the spur of the moment; I have not thought over it as a matter of principle.

6275. Or take this as a principle: that any matters which require legislative sanction should be referred to the Government of India and that any others should not?—No, by itself I do not think that that is a satisfactory suggestion.

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6276. You have nothing to suggest yourself?—No.

6277. (*Mr. Meyer.*) In regard to the filling up of appointments, has the provincial Government not full discretion, subject to certain high appointments such as Members of Council and Judges of the High Court, which are reserved for His Majesty the King?—Yes, I think they have, so far as I know.

6278. As regards the personal element in connection with filling up appointments, there is no control by the Government of India over the Local Government is there?—No.

6279. As regards the creation of appointments, apart from financial considerations, there are a certain number of Services common to India—the Indian Civil Service for instance?—Yes.

6280. Suppose the Madras Government, say, within their budget allotments were to double the pay of Civilians in the province of Madras; would that not re-act on other provinces?—That is financial.

6281. But the hypothesis put to you by Mr. Hitchens, which I desire to pursue, is this: would it be desirable that, if the Local Government could find the money, it should be able to do what it liked in the matter of creating new appointments. Suppose Madras had a considerable surplus and proposed very largely to increase the pay of its Civilian Officers; would that not re-act on other provinces which perhaps were not in such a fortunate financial position?—I suppose it might.

6282. It might be inconvenient on that ground?—It might.

6283. And suppose they were largely to increase the number of European Civilians, would that not to a certain extent raise a political question?—Quite so, but may I suggest that you are putting very extreme cases.

6284. That is just what I want to get at. You really think that the Local Government should have an absolutely free hand within the limits of its own budget?—I do not think the objection you raise is one that would be likely to occur; it is difficult for me to imagine the case of a provincial Government wishing to double the number of Civil Servants, or to double their pay, or wishing to do any extreme and outrageous thing of that sort.

6285. Are there not certain limits within which some amount of central control is essential?—Yes, there are limits; I suppose the question is whether it is necessary to lay them down, or whether you could not trust to the good sense of the Local Government.

6286. Would you and the Board give Collectors full power and simply trust to their good sense?—I do not think the Collectors are quite on the same footing as a Local Government; they have not the same experience.

6287. Would you have the Board given full powers?—Again, I do not think that the Board is quite on the same footing as the Government.

6288. Then you make a distinction; you say that the Government ought to be trusted but not the Board?—No, I did not say that. The question was put to me whether I thought there was any objection, and I said that, eliminating the financial question, I did not see why such and such a thing could not be done.

6289. But do you think it ought to be done?—That is another question; I do not know that there is any necessity for it.

6290. As regards the distribution of subjects between the members of the Board, you explained that it was notified by Government, but who actually draws it up; does the Board draw it up, and does the Government simply accept the schedule and notify it, or is it actually revised by Government?—On the only occasion on which I have known the notification drawn up, it was accepted by Government.

6291. Suppose it happens that you thought that a certain subject which had been dealt with hitherto by you could be better dealt with by the Commissioners of Land Revenue, and they agreed, could you re-arrange matters yourselves, or would you have to go to Government?—Strictly speaking we should have to go to Government. Suppose there was any change in the distribution of subjects and a member passed orders on it without the authority of Government, I do not think it would be legal.

6292. Apart from the legal restriction, should the members of the Board have full powers to distribute the work between themselves?—I do not think there is any objection.

6293. And the legal restriction, so far as it exists, is an unnecessary restriction from the point of view of practical politics?—Yes.

6294. As regards the distribution of work between the two Land Revenue Members: you have been a Land Revenue Member?—Yes.

6295. Is there not a large amount of work that is shared between the Land Revenue Members?—Not very much now; there are certain subjects which are called two-member subjects.

6296. As regards the bulk of the work, that is done by single members?—Yes.

6297. Would it be possible to reduce the number of two-member subjects and increase the number of one-member subjects?—I do not think so.

6298. Is it your experience that things go more smoothly and quickly in the Settlement Department or in the Land Revenue Department?—I think there is no difference really. The subjects that sometimes cause trouble are the full-Board subjects; those are the most important and probably give most scope for difference of opinion.

6299. You gave a list of full-Board subjects, but may not the Government tell the Board to treat any important subject as a full-Board subject?—Yes.

6300. In your full-Board subjects you have a number of matters relating to the Court of Wards; is that necessary?—As a matter of fact all the routine work is done by one member.

6301. Are there not a number of matters that are put into the full-Board schedule that might be really left to a single member in ordinary practice?—As a matter of actual practice, the Court of Wards is run by one member; the other members can see the papers at any time they like, and they are all circulated, but except in isolated matters, the whole of the Court of Wards work is done by one member.

6302. What do you call important matters?—Those that the member in charge himself chooses to send to more than one member; or any of the other members may ask to see any particular papers or class of papers.

6303. For instance, the marriage of a ward?—That is always done by all four.

6304. And the transfer of a ward from his home to "Newington"?—That is always done by the four.

6305. Are there not things that the whole four do that might be relegated to a single member?—I think all the subjects dealt with by the four members are important. You have mentioned those two. As a matter of fact the question of a ward's marriage, and the question of a ward's education, are very important matters; I do not know anything more important.

6306. Do you find that the Government interferes much in the Court of Wards work?—Very little.

6307. Are there any important matters in which you have to obtain the sanction of Government?—We have to obtain the sanction of Government to taking estates under the superintendence of the Court of Wards.

6308. Is that a legal necessity?—Yes.

6309. Do you really think it necessary?—Yes, I think so.

6310. There are a large number of small estates?—I think in every case the sanction of Government has to be obtained to taking an estate over; but in certain of the smaller estates, if we like, we need not recommend to take over, and then the papers need not go to Government at all.

6311. But the estate could not be taken under management without the formal sanction of the Governor in Council?—No.

6312. Do you consider that necessary in the case of petty estates?—I think it might perhaps be relaxed in the case of some small estates below a certain limit of revenue; a limit might be fixed.

6313. Government should only be addressed in the case of the larger estates?—Or, let us say, in the more important, because some are politically important though they may not be large.

6314. You might schedule those cases, and in the others give the Court of Wards a free hand?—Yes.

6315. Going a little further, might not the Collector have a freer hand in the management of the smaller estates within his district? You have said that he has considerable powers, but there are a certain number of matters in which he still has to come up for sanction, are there not?—You mean a freer hand in regard to the administration of estates after they are taken under superintendence of the Court?

6316. Yes?—I think we have given the Collector as full powers as he can manage; I cannot at the moment think of anything further.

6317. Has he any power with regard to establishment?—Yes, he has very large powers.

6318. Then, speaking generally, do you think the Collector has as much power as he can safely have?—Yes. The great trouble that the Collector has is in regard to the accounts. The treasury accounts are so complicated. That was in consequence of the Ganjam treasury frauds.

6319. There were considerable frauds in the Ganjam district in a Court of Wards case?—Yes.

6320. And the result was that you issued orders increasing the accounts and the complexity of the accounts everywhere?—Yes.

6321. Was that necessary?—We did that in consultation with the Accountant-General, and on consideration of all the facts that were discovered.

6322. The Accountant-General would naturally take a rigid view in accounts matters?—Yes.

6323. Suppose there is a failure in a particular case owing to the neglect or fraud of some officer, is it necessary to impose restrictions on everybody else; would it not be sufficient to make an example of that particular officer as a deterrent?—No, I think you must try to prevent such occurrences in the future.

6324. You do not think that very severe punishment—dismissal and so forth—would act as a sufficient deterrent?—No, certainly not.

6325. You have been Revenue Secretary to Government, as well as a member of the Board, and therefore you can look at matters from both sides. Speaking generally, would you say that a good deal of correspondence comes up from the Board to Government which need not come up?—Yes, I should say a great deal.

6326. And in the same way, correspondence comes up from Collectors to the Board?—Yes.

6327. You have made some general proposals as to the delegation of power from yourselves as a Board to Collectors, and from Government to you as a Board?—Yes.

6328. Does that correspondence which you consider superfluous arise out of a multiplicity of petty references, or is it on large questions?—A great deal of it comes from petty references, I think.

6329. I understood you also to say that your proposed delegations were themselves of a petty character individually?—Yes.

6330. But your point is that although each may seem small in itself, collectively they would reduce correspondence considerably?—Yes.

6331. The power of the Board of Revenue in regard to the suspension of collection of arrears is limited to the *fashi* in which the failure of crop occurred?—Yes.

6332. Is that a sound restriction?—No; I think we might go further; I think the Board might have further power.

6333. Would you give the Board full power in regard to suspensions?—I see no objection to giving them full power.

6334. Has the Board powers in regard to the remission of revenue on dry crops?—No, it has to get the sanction of Government.

6335. Is that necessary?—I should say not.

6336. Should the Board have full discretion in regard to the remission of dry arrears?—Yes.

6337. You have stated that within some modest limits the Collector should have the power to grant dry remissions?—Yes.

6338. Has the Board any power in the matter of wiping off irrecoverable arrears?—No.

6339. Is that good?—No; the Board might have power in that respect.

6340. Full power?—I think so; the Board might write off anything and everything.

6341. These restrictions are mainly due to antiquated law?—Yes.

6342. As regards the Board's Standing Orders, does the Government interfere with them much?—Any proposal for the amendment of the Standing Orders has to be submitted to Government for approval.

6343. Is that necessary, except in matters involving some important new departure in policy?—I do not think it is necessary, because the Standing Orders do not bind the Government in any way.

6344. But they bind the Collector and the people under him?—But if they do not bind the Government, why is it necessary for Government to approve of them?

6345. Still, a man could appeal to Government, conceivably, against the Board's Standing Orders?—You mean against an order carried out in accordance with the Board's Standing Orders?

6346. Suppose you issued a new Standing Order dealing with *inams* or trees or anything else; any person aggrieved might appeal to Government?—Yes.

6347. I understand you to say that at present you cannot issue a Standing Order without the approval of Government; but if you could issue your Standing Orders independently there would be an appeal to Government by anybody who considered that your Standing Order was oppressive?—Yes, an appeal would lie.

6348. Do you think that that is sufficient control in the hands of Government?—I think so.

6349. Or would you do away with the appeal?—No; you could not do away with the appeal.

6350. You spoke of appeals coming up to you from Collectors in regard to seasonal remissions; do you deal with those yourself, or are they dealt with as a matter of office routine?—No, they come to me myself.

6351. In regard to the matter of accounts; a number of these accounts, in fact you might say all of them, or nearly all of them, come from districts; the Collector submits the district accounts?—The *jamabandi* accounts.

6352. And others—statistical accounts and so on?—Yes.

6353. It is necessary that they should be tabulated somewhere?—Yes.

6354. And the Board of Revenue office is a convenient place to tabulate them?—Yes.

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6355. Therefore, although you may not scrutinise the accounts yourself, your office is performing a useful and necessary function in tabulating them?—Yes.

6356. It was suggested that you should not go beyond eight annas as a unit in charges of revenue. Are there not particular fields in the Ceded Districts in which the assessment is two annas an acre?—Yes.

6357. Suppose a man has two fields of four acres each; what would happen under the eight annas principle; would you charge him eight annas or nothing?—It was not my proposal.

6358. Is it in your opinion a practical thing?—No, I think I said it was not.

6359. Do you consider that the Collectors might have larger powers in the granting of agricultural loans?—Yes.

6360. Their power is restricted now to Rs. 1,000?—I think it is Rs. 500.

6361. How far would you go?—In the proposals I made, I suggested up to Rs. 2,500.

6362. Would you give a like increase to the Divisional Officers and the tahsildars?—I did not make any proposal with regard to them, but of course that would follow.

6363. As regards the Inspector-General of Agriculture, do you consider that you have received useful advice from him in matters affecting the Presidency?—Personally I have had very little experience, but I believe his advice has been useful.

6364. Then as regards the Pusa College that you were speaking of; is not that a College for what you might call post-graduate study?—It was started for a post-graduate course.

6365. That is to say, it does not affect all your local men, but such of them as desire to do so can go on to that course?—Quite so.

6366. I see that one of your full-Board subjects is the appointment of tahsildars and deputy tahsildars?—Yes.

6367. Those appointments are really made by the Collector?—Yes, all we do is to sanction the inclusion of certain names in an approved list; the moment the names are in the list the Collector may appoint anyone he likes from that list.

6368. Then the list is a full-Board subject?—Yes.

6369. I take it that that is in order to get the maximum district experience possible?—Yes.

6370. Are you in favour of the Collector having full power to appoint his own tahsildars?—No, I think it would not be advisable.

6371. As regard the qualifications of the men whom the Collector sends up; how do you judge?—There are certain qualifications that are necessary—the passing of particular examinations for instance; but we judge (the examinations passed) by the general educational qualifications, by the previous service, by such things for instance as linguistic knowledge, and anything that may be within our own knowledge from previous reports.

6372. And in a certain number of cases one or other of the members of the Board would himself have known the district not so long ago?—Very often.

6373. Are you in favour of the personal grading of tahsildars?—Do you mean having one list for the whole Presidency?

6374. At present am I correct in saying that the pay depends on the *taluk* and that you cannot promote a tahsildar without moving him from the *taluk*?—That is the general rule, but there are exemptions granted from that rule; it is not a rigid rule now.

6375. That requires the special sanction of the Board of Revenue?—Yes.

6376. Would you be in favour of making it the general rule?—I think not, because some *taluks* are undoubtedly more difficult than others, and if you have only personal pay then you will be

left with your more difficult *taluks* in the hands of the less competent and less experienced tahsildars; that is one reason.

6377. Is the senior tahsildar always the best tahsildar?—Not always, by any means.

6378. Are not your Deputy Collectors graded personally?—Yes.

6379. Does the same objection not apply there? Is not one Deputy Collector's division heavier than others?—Then he is transferred.

6380. Do you always have the most highly paid Deputy Collector in the heaviest division?—No; but I think the difference between one Deputy Collector and another is less than the difference between one tahsildar and another—I mean the average difference.

6381. Of course it would not be necessary to appoint them rigidly by seniority; a man could be passed over could he not, even under the personal grade system?—Yes.

6382. Would you be in favour of grading the tahsildars on a general provincial list?—No.

6383. You have had some experience of famine?—Yes.

6384. Is it not the fact that the provincial Famine Code cannot be altered without the sanction of the Government of India?—I think it cannot, as far as I remember.

6385. Is this amount of control necessary?—I should say it is not.

6386. You would still however leave the general principles of famine relief in the hands of the Government of India?—Yes, the general principles, that is, to suggest or to prescribe.

6387. But otherwise the details might well be left in the hands of the provincial Government?—Certainly.

6388. Speaking generally on revenue matters, have you found that improvements have been effected on the initiative, or with the help, of the Government of India?—I think I am not competent to give an answer on that point. In the Board we do not see these things until they come to us from the Local Government, and we do not know whether or not any particular thing has come up to the Madras Government from the Government of India.

6389. As regards the point raised about the Collector and want of personal guidance, is it not the fact that you occasionally summon Collectors to Madras when it is desirable for you to see them?—Yes.

6390. And might not a Collector write and say that it would be advisable for him to come up and consult such and such a member of the Board?—Yes.

6391. As to the appointment of Collectors, do you think that greater care should be exercised?—No, I do not think that there is any need for any alteration in the present system.

6392. You are satisfied that all the Collectors are efficient. Of course, one man is better than another, but would you say speaking generally that every man you have got as Collector is fit to be a Collector?—Yes.

6393. (Chairman.) Are you sure of that?—Yes. It is very difficult to say what exact standard a man has to fill in order to be fit for a Collector, but I would not say that any of the men at present Collectors are unfit to be Collectors.

6394. Are you aware that a certain number of Collectors, more or less recently, have been held to be not altogether fitted to exercise their duties?—I know that one or two have been.

6395. (Mr. Meyer.) Is it not a general argument as regards delegating larger powers to Collectors, that some of them cannot be trusted?—I do not know that I would put it as baldly as that—that they cannot be trusted.

6396. I do not mean morally, but I mean trusted to exercise the power with discretion and ability, for the good of the State, as one might put it?—There are instances in which one would trust one

man's discretion more than that of another, but I do not know that there are any Collectors of whom you could say that you would not trust their discretion at all.

6397. Do you say that there is not a single Collector that you would replace if you had a free hand at the present time?—Yes, no one occurs to me; nothing has come to my notice recently which would lead me to suppose that any particular man ought to be turned out.

6398. Would any good purpose be served, or the reverse, by giving Collectors Advisory Councils?—No, I do not think it would serve any good purpose. I think it would be a disaster.

6399. Are you in favour of trying to revive the village panchayat system?—I think that would be a very good thing.

6400. You would have some such system for local matters generally of a petty description?—Yes.

6401. (*Sir Steyning Edgerley.*) You say that if the senior member of the Board carries one member with him on any full-Board subject, that opinion prevails, and no intimation that the other two members differ is given to the Government?—It may be. There is no particular rule upon it except that a member who differs may, if he wishes to do so, have a minute of his dissent recorded.

6402. You say "any member dissenting from the opinion of the majority may claim that the fact should be placed on record, but has no right to claim that a formal minute of dissent should be appended to the resolution as submitted to the Government unless the latter invite one"?—Then perhaps I am wrong; I am speaking only as to the practice. As a matter of practice, on two or three occasions I have known members to dissent, and they have said that they would like their minute of dissent sent up, and it has been done.

6403. Suppose you and another member agreed, and that, therefore, was the decision of the Board, would you add to your report that Mr. So-and-so dissented?—Yes, that is always done; there is always that indication, even if it be not on the general question, but on a mere matter of detail.

6404. Then you say that it is the common practice in the Board that your Secretary disposes of a certain number of things which apparently he can anticipate, and that you see returns from him of the work he has done in that way, either every day or every week or every fortnight. What is the real practice; is there a daily return?—In my department it is weekly.

6405. How many items does that weekly return usually consist of—the routine items disposed of by the Secretary?—About 15 or 20.

6406. Your Secretary is an Indian gentleman on Rs. 1,000 a month?—Yes.

6407. These reports come from Collectors who may be higher officers on perhaps Rs. 2,000 per month?—Yes.

6408. Might it not be taken as a principle that everything the Secretary can dispose of ought never to come to you at all?—As a matter of fact the routine matters on which the Secretary passes resolutions are generally only intermediate references—calls for reports and so on.

6409. He considers that the case is not ready for your orders, and wants more information?—That is it.

6410. Would he ever dispose of anything?—He would never dispose of a complaint or appeal or any subject that would require the exercise of discretionary power.

6411. Not even some small financial sanction?—My sanction is obtained in all cases involving the expenditure of public money.

6412. Would not these weekly returns give you an excellent guide as to whether they were or were not things that ought to have come to you?—Yes.

6413. Where the execution of decrees is transferred from the Civil Courts to the District Collector under section 45 of the Court of Wards Act, the Collector cannot undertake the management of the estate. Cannot a Collector be trusted to execute a decree because he is in charge of the estate?—He has two distinct powers; as Collector of the estate he has to look after the management of the estate; as "Decree Collector," as he used to be called, he has to exercise a judicial function.

6414. Surely the execution of a decree cannot be called a judicial function?—Well, *quasi-judicial*. He is simply a functionary of the Court; he is a Decree Collector.

6415. There is nothing judicial about it?—He decides for instance what they call the priorities, the date on which the decree should be satisfied.

6416. You have a section in the Court of Wards Act, Section 8, by which you can delegate to the Collector any function of the Court that you like?—Yes.

6417. Have you used that power a great deal?—Yes.

6418. Do you find that a convenient arrangement?—Yes.

6419. Have you ever had any complaints against that section being used—I mean complaints from outside parties?—No; not that I can recall.

6420. If there had been a serious complaint, you could have recalled it?—Yes; there cannot have been a serious complaint.

6421. Do you not think that a similar section would be extremely useful as between the Government of Madras and the Board?—You mean enabling the Government to delegate powers. As a matter of fact I suppose the Government can delegate powers, except in so far as they are prevented by law.

6422. But this section gets you through the law; you have found it a very useful provision in the case of the Court of Wards; you have used it continually and given many powers under it: do you not think it would be a very good power to give to the Government?—I would not give it unless there is necessity for it; I doubt whether there is necessity; I think Government can delegate.

6423. You have sent in a number of schedules to the Local Government for amendment of powers; some of the delegations recommended in those schedules cannot possibly be given without legislation; my question is whether you do not think it would be well to give by legislation that power to the Government?—That is to say, to enable Government in so far as they have not now got powers by law to delegate to the Board or any other authority they like; yes, it would be most useful.

6424. Are you quite satisfied with the table of distribution of work?—Yes, I think so.

6425. For instance, all four members have to agree in the appointment of a deputy tahsildar; only two members are required to consider Acts and Bills, while one member only can dispose of the whole work of the Abkari Department; is that quite a logical distribution?—I think it is all right.

6426. Then, litigation is a two-member subject; that does not go to Government at all?—The sanction of defence of suits does not go to Government.

6427. Is it possible to state in words the principle of division of functions between the Government of Madras and the Board of Revenue?—No, I do not think I could at the moment state any principle.

6428. At any rate it is not a well-known principle; when a subject comes up you could not say, according to your lists, *this* is evidently a Government subject and *this* is evidently a Board subject?—No.

6429. All the members of the Board are promoted to the Board from the rank of Collector?—Yes.

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6430. So that up to that date you are freshly in touch with things such as local sanitation and medical relief, the police, and so on?—Yes.

6431. When you get on to the Board you all specialise?—Yes.

6432. You yourself came on to the Board at about 20 years' service?—Twenty-one or 22 years' service.

6433. Presumably you may get on to the Council at 31 or 32 years as the chance comes; you would not be likely to be there before?—No.

6434. So that for that rather important 11 years you will not have been in touch with every branch of the administration?—No.

6435. Then you go into Council, and you possibly have to deal with all these miscellaneous subjects and pass orders on them while your experience is about 11 years old?—Yes.

6436. Is that a good system?—I should say it may not be an ideal system, but the difficulty is to see anything better to replace it.

6437. The gentlemen who come on to the Board of Revenue are *ex hypothesi* the most experienced and most able and the best of the Collectors?—Yes.

6438. They come fresh on to the Board, and really, you would say that their experience is infinitely greater than that, for instance, of the Sanitary Commissioner, or the Surgeon-General, or the Inspector-General of Police?—That is to say, their experience is greater in regard to the general condition of the country—yes; I suppose that is so.

6439. Their touch with the people is greater?—Yes.

6440. Just when they are most useful on all subjects, the system cuts them off from dealing with all these other subjects which touch the life of the people of the district?—Yes.

6441. And when they come to deal with them again they are a little out of date?—Perhaps.

6442. We had a witness who said that possibly we got more efficiency out of the departments by having experts and trusting to them, but he said he thought it was worse for the raiyats. I ask you, do not you consider that your own Board system, cutting off the Collectors from these subjects, is also worse for the raiyats?—Than what?

6443. To withdraw these most experienced Collectors from all touch with such things as local self-government implies, sanitation, medical relief, police and so on, and leaving it to those specialists who are *ex hypothesi* less in touch with the people. Do you not lose a great deal?—I do not know that I would say so.

6444. Is that your deliberate answer?—You mean that it is bad for the country?

6445. I said, bad for the raiyats?—That they should be handed over to the Inspectors-General, or whatever it may be in the Government?

6446. That these gentlemen should be completely withdrawn from all control of these subjects?—No, I do not think so. I think the Collector of the district should have sufficient knowledge and power and authority to look after the interests of the raiyats.

6447. You said that you were entirely against the introduction of Advisory Councils; would you also be against any extension of the functions of District Boards?—You mean, so as to make them advisory. I think myself it is a wrong principle. If you are going to treat these bodies as advisory bodies, I do not think you can expect to get very much valuable advice; the advice that they would give would, I am afraid, be generally biased and partial, and certainly I do not think they would ever give advice that would be considered unpopular in the press. But the great objection I should have is this: the object I take it is in some measure to fit the people for what we might call self-government, and all our efforts during the last 40 years, as far as I can see, have failed.

6448. I put it to you that they have failed because you have withdrawn your most experienced people from the control of those efforts?—I do not consider that that is necessarily the reason.

6449. May it be a contributing cause?—It might have helped, but for one reason or other our efforts have failed.

6450. At present all your District Board work goes straight to Government; the Secretary of the Government and the Members of the Council do not tour to any great extent?—No.

6451. Therefore they lose that living touch which a high class touring officer might supply?—Yes.

6452. Is that not a cause of the failure?—You mean failure of the District Boards and municipalities?

6453. Yes?—I do not think that that has much to say to it; I think the causes are other than those.

6454. You do not think that the proper end at which to begin to increase the local self-government of the country is with these District Boards and municipalities?—No, I would begin lower, I would begin with the panchayats.

6455. But at the lower end?—At the lowest end. I am strongly in favour of beginning with the panchayats.

6456. Do you not think that you require your best experience and your best brains to help it?—In so far as the panchayats are concerned, that is where I would begin. I think the Government interference should be reduced to an absolute minimum; I mean, Government officers should have the least possible to do with it that they can.

6457. You come into contact with two of the Government of India expert advisers, the Inspector-General of Agriculture and the Inspector-General of the Civil Veterinary Department?—Yes.

6458. You say you think the Inspector-General of Agriculture is helpful?—Yes.

6459. You think at present he confines himself to enquiry and research and the dissemination of information and advice to the Government of India and such help to the Local Government as he can give?—Yes; those are all useful functions.

6460. You do not find that he transgresses those?—No, I have not found that in my experience.

6461. You do not find that you get improvements forced on you through his agency by the Government of India?—No—not in my experience.

6462. And therefore when he comes here you are rather glad to see him?—Yes.

6463. And he helps you locally?—Yes.

6464. But I suppose if he was in a position to give you orders or to fashion your development otherwise than by giving advice, you might think that dangerous?—Yes, I think it would be a risky experiment to allow him to issue orders.

6465. (*Sir Frederic Lely.*) You say that the Collector is entitled to act on his own authority, subject to budget provision, in matters concerning the Court of Wards. What hand has he in making the budget?—He sends up the budget to the Court, and the budget may be altered to a certain extent.

6466. As a matter of fact is it often altered in detail?—Not very much because there is no great scope for alteration in an estate.

6467. Has he power to reappropriate from one major head to another?—I do not think he has; I cannot tell you without reference.

6468. Has he any discretionary grant provided him for any unforeseen expenditure?—He has a balance.

6469. Can he spend any of that balance of his own authority?—Yes; he would have to report the fact.

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6470. Suppose he wanted to make a little crop experiment?—In that case I think we should expect him to report beforehand, because it is not urgent.

6471. As to anything not urgent you expect him to get orders before taking action?—Yes; we delegate to him sufficiently large powers, financial and otherwise.

6472. I understand you to say that he cannot spend money without previous sanction by the Board?—No; that is the general rule.

6473. You admit that it is an important principle of administration to encourage zeal and initiative?—Quite so.

6474. Would it be a sound principle to lay down that the Collector should be allowed a very free hand, subject to periodical visitations by the Board to pull him up if he has gone wrong?—We should be obliged to have control over the budget; we must sanction that; and then, as I say, within the budget limits he can spend anything.

6475. But do you give him no discretionary grant, and allow him to reappropriate?—But the general purposes for which he has to spend money are so few. He has a grant for his agricultural work, for a farm, if there is one, for suits, for the maintenance of all the wards, for the expenses of temples, for repairs of irrigation works, for new works and so on.

6476. That is always supposing that he can get the sanction of the Board?—No; he can do all these things on his own initiative.

6477. That is if they are in the budget?—As I have said for new works he may spend up to Rs. 500; for repairs, up to Rs. 1,000.

6478. Even if it is not in the budget?—Yes; that would come out of the reserve if there is any. The budget would not cover individual work; so much would be allotted for what we call *maramat*, for repairs of tanks; when he has Rs. 10,000 allotted for *maramat* he can spend Rs. 1,000 on what he likes.

6479. But you say that he cannot reappropriate?—No.

6480. If he has Rs. 10,000 allotted and can spend Rs. 1,000 as he likes, that involves reappropriating?—No; all works in the estate are covered under the heading of *maramat*.

6481. And within that he can spend any money he likes?—Up to Rs. 1,000.

6482. Without the previous sanction of the Board?—Just so.

6483. But he cannot spend Rs. 5 on a crop experiment?—I do not think he can.

6484. (Chairman.) What I understand you to say is that each member of the Board of Revenue supervises some part of the Collector's work, but there is no officer of Government in whole charge of the whole of the Collector's work?—Yes.

6485. As there is in other provinces, where there are Commissioners over the Collectors?—No, there are no Commissioners in this province.

6486. And you think that, speaking generally, a system of partial supervision over a man's work, such as obtains by the Board of Revenue, is better than a system of whole supervision, such as obtains under a scheme of Commissioners?—I do not know that I said that, because I have no experience of the other system.

6487. And you are satisfied with your own system?—Yes.

6488. Now, you told us of a case of a flood occurring in your district when you happened to be absent from the place, and a member of the Board of Revenue going down and looking after things. In a province where there is a system of Commissioners, would the Commissioner have gone to that particular place as a matter of course?—I do not know.

6489. Probably if the flood occurred in his division, the Commissioner would have been bound to go there?—Yes.

6490. At all events he would have known that the Collector was not there?—I do not know.

6491. Do the salaries of the Board of Revenue attach to individual places or to members?—To individual places.

6492. A man is doing work as Second Member of the Board of Revenue; in order to get a higher salary must he be put up to First Member?—Yes, but the work is not attached to the place.

6493. Therefore, suppose you are doing particular work as Second Member, you may then become First Member doing the same work?—Yes.

6494. Will you also tell me whether under the system in Madras, with no Commissioners, the powers of Collectors are larger than the powers of Collectors in other provinces?—I believe they are; I am not sure.

6495. At all events you will admit that, if they are not, the system requires that they probably should be?—Yes; I think very strongly that a Collector should have very large powers indeed in his district.

6496. So long as that does not affect questions of remissions of dry revenue; you put in that caveat perhaps?—Yes.

6497. Do you know whether there is any section in the Court of Wards Act, or any Act at all, by which Government could delegate much larger powers than they now delegate to Collectors for general administrative purposes?—No, I do not think so. There is no Act giving the power of general delegation.

6498. You have this power under Section 8 of the Court of Wards Act, but you do not act upon it?—Oh yes, we have delegated our powers as far as we possibly could under legal advice.

6499. Would it surprise you to hear that, subject to an annual report, Collectors and District Judges in Bombay manage minor estates with practically full powers and without any other control at all?—I did not know it.

6500. If that is found, as I believe it is found, to work well in Bombay, would it not work well, *mutatis mutandis*, in Madras?—Yes, I daresay it would.

6501. And might it not relieve you of a great deal of work and correspondence?—It would relieve us of a great deal of work no doubt.

6502. And to that extent therefore it would be distinctly desirable?—I do not know; I mean the question of how you are going to bring up your landed proprietors, men owning 1,500 or 2,000 square miles of country, is rather an important one, and the question is whether you could give the Collectors absolute power for that reason.

6503. Would a system which worked well in Bombay, *a priori*, work well in Madras?—I do not know what the Bombay conditions are; I suppose the estates are much the same.

6504. I suppose the officials in Madras are no whit inferior to the officials in Bombay?—I meant to say that I did not know whether the estates were the same; if it works well in Bombay, I see no reason why it should not work well in Madras.

6505. Who is responsible that the first intimation of serious possibility of famine reaches the Government?—It is extremely difficult to say when there is the first intimation, because the intimation has been growing from moment to moment; one can hardly say that there is such a thing as a first intimation of famine, because one is aware of it beforehand.

6506. Is there any possibility under the present system of serious famine?—I do not mean distress, but serious famine—escaping the notice of Government?—Certainly not, absolutely none.

6507. In the preparation of the programme of "useful works" who is the officer actually responsible?—The famine relief programme is prepared by the Collector in consultation with the Public Works Officers and the Local Fund Board

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Engineers and the municipalities. The programmes prepared by the Collectors are sent up to the Board of Revenue.

6508. Can the Board of Revenue sanction them?—The Board approves the list, and passes on a copy of the resolution to Government, and a copy goes, I think, to the Government of India.

6509. What interval of time elapses between the despatch by the Collector of this programme and its return to him sanctioned?—Perhaps a month, or it might be two months, according to the state of work in the office.

6510. Does the state of work in the office prevent the consideration of measures which from their seriousness must be very urgent?—Certainly not.

6511. The immediate consideration?—No.

6512. You said just now that they might take a month or two months according to the state of work in the office?—Quite so.

6513. If that is so it is clear that the interval of a month before the Collector gets sanction to start his work may be very serious?—No; the famine relief programme has nothing to do with the starting of works.

6514. Nothing at all?—Nothing whatever.

6515. Can the Collector start works on his own responsibility?—Only in cases of great emergency.

6516. Then the famine relief programme has something to do with it?—No; the famine relief programme is what is sent in every year, whether there is famine or not; it is just to be ready prepared. The moment there is famine the Collector starts the works.

6517. Are there not minor and major works?—“Public works” and “village works” I think are the terms.

6518. We may be at cross purposes. My question is this: when famine becomes urgent, who is responsible for starting the works in time?—The Collector.

6519. Has he full sanction to start those works?—Yes. Of course, he ought to have works sanctioned beforehand, and our system is that, unless there has been grave dereliction of duty somewhere, he must have a complete programme ready, so that he would be able to get to work within five miles of any village at any time.

6520. There is a standing programme of famine works?—Yes.

6521. How long would it occupy to get sanction to start those works?—No time at all.

6522. Who decides whether the time has arrived to start the works?—Government decides when it is time to start famine relief work. We first go through the stage of test works; then when it is considered that the test shows that famine is really in existence, those test works are converted into what are called famine relief works.

6523. Has the Collector power to start test works on his own account?—No, only in emergency.

6524. He represents to the Government that emergency has arisen; how long is it between the time he represents that emergency has arisen and the time when he gets sanction to start his test works?—It would be practically no time; he would get a reply by telegram.

6525. Then in the case of famine he has a free hand in the suspension of revenue demands and

the distribution of loans and so forth?—In the postponement of kists; that is to say, he would postpone all collections, and he would then report the matter; then the Board of Revenue can suspend collection for a whole year; if it is necessary to suspend for more than a year, the sanction of the Government is obtained.

6526. Then from your point of view there is complete freedom in case of emergency?—Yes.

6527. Are the famine accounts sufficiently simple?—Personally I have had no experience, because they have all been revised in the last year or two. It is only the other day that we got orders from the Government of India on the latest forms; I have not seen them. I think they are as simple as they can be made; in my own personal experience in 1891-2 and again in 1901, there was no difficulty about the accounts.

6528. When you have famine do you appoint what are called famine officers, just as when you have plague you appoint plague officers?—Yes.

6529. It is simply the Collector doing double work?—No, the famine officers work under the Collector.

6530. Are there special officers brought into the province for the purpose when famine comes?—Yes.

6531. Where are they got from?—Anywhere they can; it depends on the extent of the famine; in 1877 Civilians and Military Officers and everybody they could indent on were brought in from other provinces.

6532. That is to say, other places were denuded of officers in order to get over the difficulty in a particular province?—Yes.

6533. And the same thing occurs in the case of plague?—Yes; the same thing of course would not occur now, because we have a larger staff and are better prepared.

6534. Who sets the Famine Code in operation?—The Famine Code is always in operation; I mean, there are provisions in the Famine Code which apply to the condition of affairs now, in the very best season.

6535. You have no suggestions of any sort or kind to make as to excessive interference during famine; no unnecessary reports are asked for from you?—No, none whatever.

6536. You have to send a weekly telegraphic report?—Yes.

6537. And a monthly report?—Do you mean during famine?

6538. During famine?—There are many more than that; we send weekly telegraphic reports always and a monthly written report.

6539. Does the monthly report cause you unnecessary correspondence?—No. Of course I am going back to my previous experience; we have had no experience of famine in the last few years; but according to my former experience the reports did not cause unnecessary correspondence.

6540. They could not be summarised in a more lengthy telegraphic report?—I think not; I think that everything that was in the reports was necessary.

6541. Not more than was necessary?—No, I do not think so.

(The witness withdrew.)

The Hon. Mr. C. J. WEIR, I.C.S., was called and examined.

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6542. (Chairman.) You are a member of the Board of Revenue?—Yes, since about six years. Before that, I was Secretary to the Government in the Local and Municipal Department and in the Educational Department.

6543. With regard to the Court of Wards we heard some evidence from the previous witness, and I believe you heard his evidence. Have you anything to say to supplement it?—I think not.

6544. Upon that matter Mr. Atkinson is more fully informed than yourself?—Yes; he has had more direct charge. I have only been for a short time in charge of what we call the routine work of the Court of Wards; I have seen a great deal of the work on more important subjects.

6545. A Collector told us the other day that he spent an appreciable time, which he put at an hour and a quarter a week, in sending up

cases which were under Rs. 5 to the Court of Wards, and Mr. Atkinson told us this morning that it was quite unnecessary that he should have done that, and that the Collector had full power to dispose of those cases?—I think that is so, unless some question of principle was involved.

6546. Would there be nobody in your department to bring to the attention of the Collector cases which he had authority to dispose of himself and which he needlessly referred to the Court of Wards?—Certainly; I should think as a matter of course, as soon as the reference came in, it would be pointed out to him.

6547. Ought that not to be brought to his very serious attention?—Yes.

6548. We were told that the members of the Board of Revenue, including yourself, are constantly on tour?—Frequently—I will not say constantly.

6549. How long do you spend on tour?—I should say about three months in the year on the average probably, or more.

6550. Do you think that the fact that you have been for some time separated from active administrative work would lessen your knowledge of the vernacular?—Well, yes, you get a little rusty as years go on.

6551. You are in charge of the Forest Department?—Yes.

6552. When you are touring in this way are you then able to speak directly yourself to the people in the places through which you pass?—Yes, I find no difficulty in speaking either Tamil or Telugu.

6553. You have not got to employ an interpreter?—No, I can get on pretty well; if there is any complicated difficult question I might want an interpreter.

6554. Particularly with regard to your duties as supervisor of all forest administration, is it not exceedingly important that a gentleman in your position should know the language?—Certainly, he should keep up his knowledge of the language. We have got four or five languages in the Presidency; you can hardly be master of them all.

6555. Might that not point perhaps to the undesirability of putting the forest administration under the Board of Revenue, as opposed to a system which would allocate the supervision of it to a Commissioner living in and acquainted with the language of a given district?—It would enormously increase the expense I am afraid.

6556. I am not referring to the expense?—Unless you divided the Presidency up exceedingly small you would still have different languages spoken in many of the Commissioners' charges.

6557. Is the Presidency of Bombay divided up into exceedingly small places?—No, I do not know that it is; I mean, you would have to divide the charge of the Commissioners into very small charges.

6558. Are they so divided in Bombay?—I believe not.

6559. Therefore, there would not be any necessity to divide them into small charges under a system of Commissioners here?—But you would have the same difficulty about languages because in almost every Commissioner's charge you would have two or perhaps more languages.

6560. You would not have the four languages?—No, you would not have the four.

6561. From this particular aspect probably a system of Commissioners might be more advantageous than the system of the Board of Revenue?—I do not see how you could have Commissioners, or divisions in which the same language was spoken throughout.

6562. There would be less difficulty at all events about the language?—There might not be; you could not have a Commissioner for the Tamil country and a Commissioner for the Telugu country.

6563. You tell us that there is a difficulty in that there are four languages spoken in the Madras Presidency?—There are five really.

6564. Under a system of Commissioners' divisions there would not be the same difficulty of having the five languages in one division?—Under any one individual charge, no; you would have, I admit, fewer languages spoken.

6565. Do many papers come to you from the forest administration under your charge?—Yes, it is nearly half my work, not quite.

6566. Do you find that there is any difficulty existing between the Collectors and the forest officers and Conservators?—No, I do not think so. Recently we have revised the Forest Code and rather altered the relations between the Collectors and the Conservators. I do not think there has been much friction. Heretofore, the Conservator has been more or less an advising officer; the Collector is supposed to be the head of the forest matters in his district.

6567. Are there changes proposed to be made in that matter?—In some things we propose to give the Conservator more direct authority over the Collector, on what I may call the technical part of the subject, and leave the Collector direct responsibility for the rest.

6568. Will those changes tend to lessen correspondence and delay?—Yes, I think so.

6569. Have you delegated any new powers to the Collector under this Code?—The Conservators may delegate some of their powers to the senior Deputy Conservator under the proposals.

6570. Have you yourself, as the member of the Board of Revenue in charge of forest matters, handed over any of your powers either to the Conservator or to the Collector?—The new Code provides for enlarging the powers of Conservators in some respects. I think a Government order has just been passed; there is nothing very important.

6571. When you talk of enlarging powers, do you mean the creation of new powers or the delegation of old powers?—They are powers taken from the Board mostly—powers of sanctioning expenditure and the like.

6572. Do you have to pass many appeals on from yourself up to Government?—Yes, a good many; you mean in forest matters?

6573. In either forest or revenue matters?—Yes.

6574. Does that take up much of your time?—No, I do not think it takes a great deal if the case has been carefully considered when it first came up. It takes up the time of the people in the office; I do not know that it takes the individual member very much time, because he sends on the case with a brief report.

6575. Does he settle many of these cases which come to him?—When it comes originally on appeal you have to go carefully into the matter.

6576. What percentage of the cases which reach you do you settle yourself?—I must settle all appeals.

6577. What proportion of the cases which reach you on appeal are ultimately settled by yourself, and how many ultimately go on to somebody else above you?—It depends altogether on the nature of the appeal. One class of appeal that I get an enormous number of is from village officers.

6578. Administrative cases?—Yes, and there are also suits.

6579. Do many of these people appeal from your decision?—They cannot appeal; no appeal lies to Government in those particular matters; under the Act the Board's decision is final.

6580. Could you delegate some of these powers advantageously to the Collector?—Yes, I think it might be simplified further; it is all laid down by the Act at present; I think some of those appeals from the village officers might be advantageously left to the Collector without appeal to the Board.

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6581. Could you give us any idea of what proportion might be left?—Numerically it would be difficult to say.

6582. (*Sir Steyning Edgerley.*) This memorandum says that the Collectors regulate among other things tree-felling; does not that rather cross the line into technical forestry?—I think it does. The phrase is taken from the most recent Government order. It was not what we proposed, but it was the Government order.

6583. You say "The Collector accordingly controls the felling, extraction, removal and disposal of forest produce, and generally all matters affecting the privileges and convenience of the public. The Collector or the Conservator can refer to the Board of Revenue for decision any matter in which either authority thinks that the orders issued by the other are contrary to the public interests." Suppose the Collector writes to the Conservator and says "I don't like this, this is not right"; the Conservator can appeal to the Board?—Yes.

6584. Meantime, pending the Board's decision, does he have to carry out the Collector's decision?—Yes; the Collector would prevail in his district. As a matter of fact he would probably wait; I do not think the Collector would insist on his order being carried out if he knew that an appeal had been made to the Board.

6585. In the meanwhile the people have to wait for what the Collector thinks right; that is the effect of it?—Yes.

6586. One of the witnesses told us that the Accountant-General's audit was extremely detailed; he said that on the standard audit form there are 203 items of objection any one of which he might transgress at any moment. Is that detail necessary?—That timber audit is a very technical matter; I do not feel competent to speak upon it with any great authority; I know we tried to simplify it; it is very difficult; you have to take into account tryage and shrinkage and all sorts of things.

6587. Is the Accountant-General an expert in these matters?—No; our Committee sat with the Accountant-General the other day and simplified the accounts as far as possible.

6588. You have done what you could?—Yes.

6589. Is your tour very largely determined by the forest area in the Presidency?—I travel also as Land Revenue Member.

6590. The districts which have forests are 87,054 square miles?—They are more than that, I think; those figures are not of the total area of the district; that is only Government lands.

6591. It is "excluding zemindari and *inam* lands" ?—Yes, which of course are very large.

6592. That would raise the figure how much—by 20,000 square miles?—More than that; I think in Vizagapatam the "district forest area" is put down as 1,327, but the area of the district is about 20,000 square miles.

6593. There is not forest in every district in the Presidency?—Yes; we reserve forest in every district.

6594. So that your forest duty takes you into every district?—Yes.

6595. Are both the Revenue Members ever away from Madras at the same time?—We are not supposed to be; when one is out the other is supposed to remain at headquarters; occasionally it has happened that we have both been away.

6596. That is the theory, but there are exceptions?—Very seldom; once in my experience we both had to go out at the same time.

6597. When one of you is out what becomes of your two-member cases?—One of us does them.

6598. They automatically become one-member cases?—Yes; it is sent to the other member after disposal for the information of that member if it is urgent.

6599. And if it is not urgent?—It will go in circulation to him.

6600. Can you give us any principle of division of the work between the Government and the Board, or is convenience the chief thing; suppose you were trying to set forth the functions of Government and the functions of the Board; is there any line of division of principle?—No, I do not think so. The Government has delegated certain powers to the Board rather as the result of experience.

6601. It has grown, in fact?—It has grown. The functions of the Board of Revenue are laid down in an old Regulation of 1802.

6602. Have they since remained practically the same?—Some of it has become obsolete.

6603. What is the latest regulation?—There was an Act regulating the work of the Board of Revenue in, I think, 1894, but that merely introduced the portfolio system into the Board, or legalised the portfolio system which under the old Regulations was not legal.

6604. You have something to do apparently with archaeology?—Yes.

6605. Do you ever come into contact with the Director-General of Archaeology?—No.

6606. (*Mr. Meyer.*) You speak of the functions of the Board having been laid down by a Regulation of 1802; were they laid down then in very general terms?—Yes, very general.

6607. Practically revenue work was to go to the Board of Revenue?—Yes, and we were given the fullest control over Collectors and all their duties, and we are responsible for making proposals for the improvement of revenues and checking waste on the part of Collectors, and things of that sort.

6608. But the actual limitations on your functions now—the matters that you cannot deal with independently, but must send up to Government—have been the result of departmental orders very largely?—I think that is so.

6609. And in some cases of statutory control forbidding you to suspend demands beyond the *fashi*?—That is according to the Regulations too.

6610. And you cannot write off irrecoverable arrears?—No.

6611. But in the bulk of cases the control is not statutory but executive?—Yes.

6612. Have you made any specific proposals for the delegation of powers to yourself?—Yes, as to minor matters.

6613. Are there any really important matters in which you think the powers of the Board might be increased?—No, I do not think there are any really important; we have made no recommendation of any importance.

6614. Matters like the suspension of revenue are not within your province?—I think dry remissions is a full Board subject.

6615. We got it from Mr. Atkinson that the Board should have full power as to dry remissions; do you hold with that?—I do not think there is any harm in letting it go up to Government.

6616. Is there any good in it?—Well, it is a matter that does not occur often; it is a matter that affects a large area of country, and I think Government ought to have a voice in the matter; it might have a serious effect on the finances, and Government is responsible for these.

6617. We also got it from Mr. Atkinson that in his opinion a Collector might have power with regard to dry remissions within certain modest limits; do you hold with that?—Yes, if it is quite modest; not such as would have a serious effect on the finances of the district or of the Presidency.

6618. The Collector would have some powers, and then it must go to Government; you would give no independent powers to the Board?—I would not mind giving powers to the Board up to a certain amount, a higher amount than in the case of Collectors. We were always told that dry remissions in this Presidency are only to be given in the case of a general widespread failure of crops.

6619. And you think when they occur on a wide scale it ought to go to Government?—Yes.

6620. As regards Government control over the Board's Standing Orders, could that be relaxed?—I think it is a very good thing that Government should control the alteration of the Board's Standing Orders, as they are so very important; the whole of our revenue administration is based upon them, and it is important that Government should have a voice in the matter.

6621. Is the number of full-Board subjects unnecessarily large, and could they be reduced at all?—No.

6622. You have had experience of other departments of the Board, in which you were sole member?—Yes.

6623. Comparing those with the Land Revenue Department, in which there are two members, do you find that there is any delay of work consequent upon two members having to be consulted and possibly differing?—Yes, undoubtedly there is some delay.

6624. Your two members differ every now and then, and then a third member has to be called in to arbitrate?—Yes.

6625. Would it not be desirable therefore, as far as possible, to split up the Land Revenue two-member subjects into single-member subjects?—Yes; but I think two opinions are better than one in some subjects. Take such important things for instance as Acts and Bills; as a matter of practice, that is nearly always made a full-Board subject.

6626. I will not take you through the list; I am content with your general opinion that there are some subjects on the land revenue side that ought to be two-member subjects and a variety of others that might be made single-member subjects?—I think so.

6627. Do you think that members should be allowed to distribute their own work without reference to Government?—Yes; I do not think the reference necessary; the Government accepts, so far as I know, whatever distribution we propose.

6628. Have you any important matters in which you desire to give larger powers to Collectors?—I have handed in a list of those matters in which we wish to delegate powers to Collectors; I do not think that I have any in which important questions of principle are involved.

6629. Collectively will they save a lot of correspondence?—I think they will.

6630. You spoke of the village officer. The village officer is ordinarily dismissed by the Divisional Officer?—Yes.

6631. Then there is a second appeal on to the Board?—In the case of a *karnam* and village headman, yes.

6632. In the case of any punishment short of dismissal, is there any such appeal?—No.

6633. About ten years ago there was a curtailment of the right of appeal to the Board on other matters such as *darkhast*?—Yes; there is no second appeal in *darkhast* now.

6634. Has there been any tendency on the part of the Board of Revenue to revive that right of appeal by calling up cases for revision?—I think there was up to two years ago; since then it has been checked; we thought that in cases where there had been fraud, and so on, we should interfere.

6635. But now you say the Board does not interfere?—Except in what we consider to be clear cases of fraudulent conduct on the part of either the village officers or the parties to the *darkhast*; we do not interfere except where there is something so fraudulent as would enable us to upset the contract in a court of law.

6636. We were told by the previous witness that, in his opinion, all the Collectors were quite satisfactory; that, though some were more efficient than others, every Collector was fit to be a Collector; is that your opinion?—Well, hardly.

6637. You think there are some Collectors who are not really fit for their posts?—I would rather see better men in the posts.

6638. Are you in favour of any system by which such men should be eliminated—should not be allowed to become Collectors?—Yes, I am.

6639. There are a good many transfers?—Not nearly so many as there used to be some years ago; they are minimised now in the Presidency.

6640. When a Collector goes on leave other than privilege leave, is the man in the district put in, or is some man brought in from outside if he happens to be senior?—The man from outside generally, if it were anything more than privilege leave.

6641. That is to say anything over three months?—Yes.

6642. Would you be in favour of making the acting appointment more largely within the district, provided there was a Divisional Officer in the district who was considered capable of running the district for a few months?—It would be hard to do so without injustice, perhaps, to senior men in other places.

6643. But if such a system prevailed, in the course of a man's service would not things equalise themselves; would he not have gained at one time and lost at another?—He might, but he also might not; he might be always unlucky.

6644. If it were possible to avoid undue injury to the interests of Civilians, it would be better to make the appointments more local?—Yes, assuming that you have competent men.

6645. Are you in favour of the personal grading of tahsildars?—Yes, within the district.

6646. That their grading should be determined by personal seniority, and that they should not be transferred from one *taluk* to another?—Yes, I am quite in favour of that.

6647. Are you in favour of putting them on a general provincial list?—No, I think that would be a great mistake; I think it would weaken the authority of the Collector.

6648. You have spoken about forest work. Is not the real head of the forest administration in the district, as far as administrative work is concerned, the Collector?—Yes.

6649. You, as the Head of the Department, are rather a supervising and controlling officer?—Yes.

6650. Is unity needed in regard to matters of forest policy for the province?—Yes.

6651. Consequently, even if we had a system of territorial Commissioners, in your opinion would it be desirable to have a central forest authority above them?—I think it would.

6652. The Forest Act contains a section that requires the sanction of the Local Government and of the Government of India to the disafforestation of any forest area, however small?—Yes.

6653. Do you consider that necessary?—I think it is a good thing to make disafforestation as difficult as possible; there are always clamours as to the different forests.

6654. Therefore it is desirable to keep the reference to the Government of India?—Quite so; I think it ought to be retained. We reserve our forests with great deliberation, after years of consideration, and I do not think it ought to be lightly undone.

6655. But in many cases is it not some petty adjustment of boundary, a matter of a few acres?—In matters of that sort the reference to the Government of India might be waived.

6656. You would alter the law as to that?—Yes, we might leave the Local Government to deal with small areas.

6657. The law always requires a double notification by Government; you must have a preliminary notification and then, when all the claims have been examined, a final notification?—Yes.

6658. Do you think the sanction of the Government is required at both stages?—Perhaps it is.

6659. Might it not suffice to let the Board of Revenue issue the preliminary notification, and

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then let the matter go to Government after all local claims have been threshed out?—Government might then think it was a mistake altogether—that the original area proposed was wrong.

6660. But nothing could be done until Government had finally sanctioned?—But in the meanwhile all the work of settlement would have been in vain, and the trouble thrown away.

6661. Even as it is now, it might possibly happen that Government had issued a preliminary notice for settlement, and then, on actual settlement it was found that part of the area was not required?—Yes, they have done so within the last few months.

6662. You had some experience as Local and Municipal Secretary?—Yes, I was there for a year and a half.

6663. Is the control the Government exercises over District Boards and municipalities very minute?—Yes, I think it is.

6664. All their budgets have to go up to Government?—Yes.

6665. They have to get the sanction of the Government for a variety of administrative matters?—Yes.

6666. Is all that central control necessary?—I think they might be given larger powers with advantage.

6667. You think that both District Boards and municipalities might be given larger powers?—Yes.

6668. Then if the District Boards were given larger powers, might it not be possible to devolve such power of control as is still required upon one of the Land Revenue Members of the Board of Revenue? It was suggested to Mr. Atkinson that it was a weak point in the administration that able and experienced Collectors became members of the Board of Revenue, and in that capacity lost touch with the condition of things in the districts in regard to local and municipal government, sanitation, education and other matters. I ask you, with reference to that, whether it might not, in your opinion, be possible to delegate some powers of control over the working of local self-government to a member of the Board of Revenue?—Yes, I think it is quite feasible.

6669. And it would be, you think, of advantage to the administration?—It might; the member tours about more; he would have more chance of seeing the people.

6670. Government is a sedentary body and the member of the Board is, on account of his other duties, touring?—Yes; I would like to say that I do not think the members could do it now, unless their number is increased.

6671. Would no re-adjustment of work as between the present members allow a member of the Board of Revenue to take up District Board work?—I am afraid it would overwhelm him.

6672. If the Board in other matters got larger powers given to it, and in turn delegated larger powers to Collectors, would there not be an appreciable relief in that way?—Yes.

6673. You think that the existing members of the Board could not do it; would you be prepared to make an additional member of the Board for the purpose of dealing with local and municipal work?—If they have to look after municipalities and District Boards, I think you would want an extra member to do it.

6674. Would it be possible to allow Collectors to exercise control over municipalities, or at any rate over the smaller municipalities?—They do so now; they can interfere now.

6675. But in ordinary matters in which the municipality has to get outside sanction, the Collector is simply a channel; he can make his remarks, but the actual decision is that of the Government?—Yes.

6676. On a number of these matters at any rate, might not the control be left to the Collector?—Yes, I daresay a great many matters might be left to him.

6677. It has been suggested by several witnesses that things would go better if the Executive Engineer in each district was placed in the same relation to the Collector as that in which the district forest officer and the District Superintendent of Police stand; that is to say, he should be the Collector's assistant in all matters affecting the people, and independent in purely technical matters; does that commend itself to you?—Yes. I think it is desirable, especially in such matters as irrigation.

6678. (Mr. Hichens.) Are these full-Board matters settled by correspondence or by a meeting?—We sometimes meet, but rarely. Generally these things are circulated from one member to the other; it begins with the junior member and goes up finally to the senior member.

6679. You have no stated times at which you meet?—No, we have not. I do not think we have full-Board meetings more than about two or three times in the year generally.

6680. Then the advantage of the Board of Revenue could hardly be said to be that it is a deliberative assembly?—Not as regards full-Board meetings, but we very often consult each other when one member has local experience of the district concerned. That I think is of great value.

6681. Should the full-Board meetings be increased in number?—No; I have not found them very useful.

6682. The forest revenue consists of fees for cutting timber and for grazing rights and so forth?—Yes.

6683. Is there a schedule of the maximum and minimum fees that can be charged?—Yes; what we call seignorage rates are laid down.

6684. Who sanctions that schedule?—The Government sanctions it for each district.

6685. There is no general maximum and minimum tariff laid down by the Government?—I forget whether there was originally, but we have had seignorage rates for the district all laid down for several years.

6686. It would not be possible for the Collector to cut down the seignorage rates by half without consulting anybody?—He can lower grazing rates in his district; the maximum rates he is not allowed to increase, but he is allowed to go below the minimum.

6687. And it would be equally possible for the Board of Revenue to reduce the schedule without consulting the Government?—Yes.

6688. What roughly is the forest revenue per annum?—The forest revenue was just about 36 lakhs last year; the surplus was 8 lakhs odd.

6689. So that it would be in your power to affect that very materially?—Yes.

6690. Could you tell me whether the Government of India are ever consulted with regard to the schedule of forest rates?—No, they never interfere.

6691. (Mr. Dutt.) Is it necessary to obtain the sanction of the Indian Government to enclosing any land as a reserved forest?—No; sanction is required to disafforest, not to make a reserve.

6692. You would not entrust that power to the provincial Government even for a small area?—I have said that for rectifying a boundary, or things like that, I think power might be entrusted to them.

6693. Would you place any particular limit as regards area, or as regards value, under which the Government of Madras would have the power to disafforest without reference to the Government of India?—Well, I would say for the purpose of rectifying a boundary or rectifying some mistake that had been made.

6694. Would you place any particular limit as regards area, or as regards value?—Yes.

6695. I suppose there are fixed rules, for general guidance, as to which areas should be reserved forests and which not?—Yes. For instance, we always lay it down that a reserved forest shall not be within a certain distance of a village; of course

trouble is given to the people by cattle trespassing. We have also general rules laid down to find out how much grazing lands is left outside the reserve, so that a liberal margin may be left. All that is considered before the proposal is sanctioned.

6696. Do the rules require that the forest must be a real forest in order to be reserved; are ordinary waste lands allowed to be included in a reserved forest?—There is nothing to prevent it.

6697. As a matter of fact do the reserved forests generally consist of real forest?—Except for climatic reasons we should not propose to reserve anything unless we knew that it would give a good supply of timber for the people; our aim is to get a good supply of valuable fuel for the people.

6698. I understood you to say that the Board's decision is final in regard to most of the appeals from the village officers?—Yes.

6699. And in other revenue matters also there is a limitation to the right of appeals and appellants can go no higher?—That is in what we call our *darkhast* cases—applications for waste land; by executive orders there is no second appeal.

6700. Is there a similar rule in regard to most of the revenue matters that come up before the Board, or is there an unlimited right of appeal?—On ordinary revenue subjects, say, disputes about irrigation and things like that, there is no limit.

6701. Would you recommend any limit to be placed on appeals upon those subjects?—I think it might with advantage be laid down that an appeal should not lie beyond the Board if the Board has affirmed the decision of the District Officer.

6702. In regard to certain subjects, or in regard to all subjects that come up to the Board?—I think it might be laid down on all these general subjects.

6703. In the list of subjects assigned to you, under heading 5, you have "Remissions, (a) Season, (b) Fixed." What is the nature of those remissions?—They are very rare indeed.

6704. In those cases would you delegate the power from the Board to the Collector?—They are very rare things indeed; I do not exactly know what they would embrace.

6705. If they are petty matters would it not relieve the Board of a lot of work if the Collectors were empowered to deal with them and order remissions in those cases?—Yes, I have said that I think that might be so.

6706. As regards tahsildars would you require any sort of educational qualification from them?—Yes, I would. Most of our men now are graduates; I do not see why we should not lay that down for the future.

6707. It would improve the service if it were made a general rule that only graduates should be appointed tahsildars?—I would not introduce it at once, because it might prejudice men already in the service, but I think ten years hence there might be a rule like that.

6708. You said that you saw no objection to the District Boards and municipalities being placed under the Board of Revenue except that it would be necessary then to appoint another member on account of the increase of work?—Yes, I am afraid it would, if they were given large powers of control.

6709. In that case would it be necessary to have a Secretary for that department?—Yes, or it might be run by an Under-Secretary.

6710. If you had a highly paid officer in the Board to deal with those matters would not a Secretary be redundant?—Of course the Local and Municipal Secretary has other work to do; he is also Secretary in the Educational Department and in the Legislative Department.

6711. Would it lead to some sort of reduction in the Secretariat if a new member of the Board were appointed?—Yes, it might; you might have an Assistant Secretary.

6712. When you go on tour how long do you stay in a district?—It depends; sometimes my tours are rather lengthy, because I have to go into forests and remote places where I move about with considerable difficulty in a difficult country.

6713. How long would you remain at headquarters?—On a forest tour I should not be at headquarters at all. Generally, when I go to a district I go to headquarters for three or four days and talk to the Collector.

6714. Do you examine the Collector's Office and the Divisional Office?—No, I have never really examined them, I see if there is any need of new buildings or extra accommodation.

6715. But you do not examine the registers and records to get an idea of how the work is done?—No, I have never done that.

6716. Then really your only means of judging of individuals is by what you gain by short personal intercourse, and the rest is paper?—Yes.

6717. (Sir Frederic Lely.) With regard to the power of Collectors to remit land revenue; you say you would not mind giving them power to remit up to a certain limit; would you give them power to grant suspensions to any amount?—No, I think not.

6718. Would you make the same limit as for remissions?—Yes, I think anything that seriously affects the finances of the Presidency ought to go to Government.

6719. It has been said that the tendency of the Madras Board of Revenue system is to make the Collector a bigger man than under the system of Commissioners; would you be inclined to agree with that?—I should say so, I have no experience of the other provinces.

6720. Can you indicate any way in which his position and influence are increased under the Madras system?—Well, I am afraid I do not know any of the details of administration in other provinces, so I really cannot say; I should think it is inevitable that he must have more influence.

6721. As to the grading of tahsildars in a district list, is that not a disadvantage when you want to move a tahsildar?—Now their pay depends upon the particular *taluk* they hold.

6722. They are confined to one district?—Yes.

6723. Is not that a disadvantage if you want to move a tahsildar who has formed local connections which you wish to break?—Sometimes it is, but, if we think a tahsildar ought to be moved, the Board would tell the Collector to arrange for a transfer.

6724. But as a general principle do not the tahsildars gain by a little variation of experience, just as Collectors do; as far as it goes, that is a disadvantage of the district system?—I do not know; I think if you have a general list you will have to have somebody outside the district to promote the tahsildar, a central authority like the Board of Revenue; that would weaken the Collector's authority very much, and that would counterbalance any good that the other would do.

6725. (Chairman.) If you had a provincial list, might you not perhaps get the same disadvantage about knowledge of the vernaculars in the case of the tahsildars that occurs in the case of Divisional Officers moved from district to district?—Yes, you would have to see that they were only posted to districts of which they knew the vernacular.

6726. Therefore the present district system is advantageous from that point of view?—Yes.

6727. Suppose the system of Commissioners were introduced into Madras, have you any sort of idea how many Commissioners would be necessary?—You would certainly want four.

6728. There are three in the Bombay Presidency, I think, at present, and one in Sind?—Yes.

6729. Bombay and Madras are roughly about the same size?—Yes; I think Madras is a little larger.

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29 Nov., 1907. 6730. In case of the selection of Collectors for promotion, do the Board of Revenue have anything to say; do they report confidentially on them?—Not ordinarily unless they are particularly asked to.

6731. But are they as a matter of fact generally asked?—Not generally, not at all events in writing or officially.

6732. Have you ever as a member of the Board been asked—not for the purpose of rejecting a man, but for selecting an officer for promotion?—No; I have been verbally asked about a man.

6733. That was in the case of an officer you knew well?—Yes.

6734. What as a rule carries weight in your mind; suppose you were consulted as to whether

A.B. ought to be selected for a particular post, what would carry weight with you as a member of the Board of Revenue in recommending him or not for selection?—I do not know. I should arrive at an opinion by seeing his work for a number of years; we see the work of all Collectors that come before us.

6735. Would his ability to write a clear report, or would his knowledge of languages, or would his tact, weigh with you principally?—Tact would be a very valuable thing in this country.

6736. You would not confine yourself merely to his ability to write a clear and able report on a subject; that would not be the only factor?—Certainly not.

(The witness withdrew.)

The Hon. Mr. J. TWIGG, I.C.S., was called and examined.

The Hon. Mr. J. Twigg.
29 Nov., 1907. 6737. (Chairman.) You are Commissioner of Salt and Abkari and Separate Revenue?—Yes.

6738. How is your revenue divided between the provincial Government and the Government of India?—Salt is entirely imperial; excise is three-quarters imperial, and a quarter provincial; stamps half and half; Income-tax three-quarters imperial and a quarter provincial; Customs entirely imperial.

6739. You hand in this statement showing the organisation of your office?—Yes.

The Salt Department, the Abkari Department, the Opium revenue, the Income-tax revenue, and the Customs Department, are administered by the Commissioner of Salt, Abkari and Separate Revenue. He also compiles the annual report on emigration and immigration and submits it to Government in the Public Department. Besides the control exercised by him in the Board's office he periodically tours throughout the Presidency on inspection duty. The Commissioner is assisted by the Deputy Commissioner of Abkari who advises on matters in connection with distillery and warehouse management and also on salt and abkari matters involving technical details. The Deputy Commissioner of Abkari controls the Board's office laboratory which conducts salt analyses and obscuration tests of imported spirits.

The Presidency is divided into 3 divisions each under the control of a Deputy Commissioner, one of whom is a member of the Indian Civil Service. Subordinate to the Deputy Commissioners are the Assistant Commissioners of subdivisions. Subdivisions are divided into circles in charge of inspectors aided in most cases by assistant inspectors. Circles are comprised of ranges in charge of sub-inspectors. Inspectors of maritime circles have in addition to their usual duties the control of salt factories and customs ports. Salt factories other than those at circle headquarters are in the immediate charge of assistant inspectors. Customs ports are in the charge of assistant inspectors, sub-inspectors, superintendents or assistant superintendents according to the importance of the ports. The land customs stations at the 4 French settlements are supervised by the ordinary staff. There are 2 opium and 2 ganja storehouses each in charge of an assistant inspector. The officer in charge of the ganja storehouse at Duggapad also supervises the cultivation of ganja. For the supervision of cultivation of ganja on the Javadi Hills an assistant inspector is posted temporarily for the season. The distillery and warehouse establishments are under the control of the Deputy Commissioner of Abkari. For purposes of distillery and warehouse control the Presidency is divided into 3 circles in charge of inspectors. Distilleries are in charge of assistant inspectors, who are in the case of the larger distilleries assisted by one or more sub-inspectors, according to the importance of the distillery.

Collectors are responsible for the realisation of the excise revenue and for the general excise administration of their districts, the agency for

the collection of the revenue being the ordinary land revenue establishment.

The Customs Administration of the port of Madras is entrusted to the Collector of Customs, Madras, assisted by two Assistant Collectors. The Collector is also the chief referee in all matters of Customs procedure for out-ports.

The Collector is in charge of the income-tax administration of his district, the income-tax being collected by the ordinary land revenue establishments.

The general control and superintendence of the stamp revenue is vested in the Board of Revenue, the management in each district being entrusted to the Collector of land revenue. Stamp work is attended to by the ordinary land revenue establishments except in the Madras and Godavari districts. The general Stamp Office at the Presidency Town is in charge of the Superintendent of Stamps.

6740. Do you find any difficulties or any advantages which have followed on the change of Customs from a provincial service to a purely Imperial Service?—The advantage is scarcely felt yet; we are still re-organising. I think it has distinct advantages.

6741. Has it reduced or has it saved correspondence between the provincial Government and the Government of India?—I am afraid I cannot answer that question.

6742. In all these five departments which come under you, is there a great deal of correspondence with the Government of India?—I am scarcely in a position to say; we refer matters to our own Government, and if it is necessary to pass it on and take orders, they do so.

6743. Whom do you refer it to in the provincial Government?—It goes to Government, and the Member who deals with these questions deals with it first.

6744. What Secretary of Government do you correspond with?—The Revenue Secretary.

6745. Are you as a matter of fact much senior to the Revenue Secretary in service?—He is my junior by three years.

6746. Has he power in his department to settle questions himself?—No, he is merely a Secretary.

6747. Has he no power in the department to settle questions?—Oh no.

6748. He is merely the post office to the Member?—I really do not know what the relations are between the Secretary and the Members.

6749. In these departments do you find that the control of the Government of India, as exercised through the provincial Government, interferes much with your executive functions?—I have not found it so in my experience?

6750. Do you find that the control of the provincial Government is excessive over you?—I do not think so; the department has sent in certain suggestions for the delegation of powers.

6751. But I want your opinion as the Excise Commissioner?—I have not felt it myself.

6752. You have not been unduly restrained or confined in any way or hindered in your work?—I have not found it so; my experience dates from February 1906.

6753. Can you make any suggestions to us in respect of these five heads of duties as to any matters in which you would like a freer hand?—No.

6754. (*Mr. Hichens.*) The salt revenue goes entirely to the Imperial Government?—Yes.

6755. How far do they leave you a free hand in dealing with the administration?—I think the provincial Government has an entirely free hand.

6756. The amount of the salt tax is laid down by the Imperial Government?—Yes.

6757. But any remissions and so forth that there might be are made by the provincial Government without reference to the Government of India?—I do not understand what you mean by "remissions."

6758. It might be that there was a certain amount of revenue that was irrecoverable for one reason or another; would you have to make reference to the Government of India in a case of that sort?—I do not think so, but I really cannot tell; it does not come before me.

6759. So far as you know all administrative matters are settled by the provincial Government, and no administrative matters practically are submitted to the Government of India?—So far as I know, that is so.

6760. In what relation does the Collector of Customs stand to you?—He is subordinate to the Board.

6761. That is, it is an inferior department?—Yes.

6762. And any question that comes up of administration or otherwise is submitted to you? Take the question of his staff for example; suppose the Collector wanted to increase his staff, would the question be submitted to you?—It would go through the Board to the Government.

6763. And from the Government to the Government of India?—In an Imperial matter, I suppose so.

6764. So that he is not directly under the Government of India?—No.

6765. He is under you for whatever is required, whether for increase of staff or for customs regulations; whatever he does is done with your approval?—Yes.

6766. You think that that is a necessary provision?—I think he should be under local control, because the conditions are so different here; they vary very much from place to place.

6767. In the matter of staff, is that not a matter which the Collector would be quite competent to settle between himself and the Imperial Government; there is no particular point in the provincial Government having a say in that?—It would not be of very much importance in the case of office staff, but by "staff" I suppose you mean the staff at all these small ports. At present the Customs Department is mixed up with the Salt; the subordinates are not Imperial at the small ports. All this is practically under consideration now, but at present the inspecting officers and so on are the Salt Officers.

6768. Your opinion is that it is desirable that this officer, although the Customs are really under the Imperial Government in every way, should correspond through the provincial Government in order that the provincial Government may have an opportunity of expressing their views if they desired to do so?—Certainly.

6769. (*Mr. Dutt.*) With regard to the Excise Department, that is entirely under provincial management?—Yes.

6770. I suppose country liquor and ganja and opium are the main items of revenue?—Yes.

6771. With regard to country liquor you have the central distillery system here in Madras?—The contract system.

6772. The revenue is derived partly from the still-head duty and partly from the license fees of shops?—Yes.

6773. Who collects the license fees of shops?—The Collectors.

6774. Do they do it through the tahsildars in the first instance?—Yes.

6775. How is the still-head duty collected?—It is paid in before the liquor is issued.

6776. That is the simplest procedure that you could suggest?—I think so.

6777. Is toddy also a large source of revenue in Madras?—Yes.

6778. How is the revenue collected?—That is also collected by the Land Revenue Officers.

6779. So that the Collector has a large amount of supervision over excise matters in his own district?—Certainly.

6780. And your excise officers in the district take their instructions from the Collector?—I cannot quite say that.

6781. Have you got inspecting officers?—We have inspectors, and over them are Assistant Commissioners, then Deputy Commissioners; the Collector is responsible for many things.

6782. Mainly for collection?—For collection, and also for the number of shops and that kind of thing.

6783. You have no suggestions to make for simplifying the work by granting further powers to the Collector in excise administration?—That is a point that is now being considered.

6784. Orders have already been issued by the Indian Government in accordance with the recommendations of the Excise Committee?—They have passed resolutions upon the report of the Committee and sent them down for the consideration of the Government.

6785. (*Sir Frederic Lely.*) The recommendations of the Excise Committee contemplate giving more power to the Excise Commissioner over the excise arrangements?—I do not know that it is quite a matter of giving him more power.

6786. The Collector cannot at present give orders to your officer on the spot?—The ranges are not continuous at all with district boundaries.

6787. The nearest responsible officer to the Collector would be the Assistant Commissioner?—Yes.

6788. Can he give orders of any kind?—I do not think he usually does.

6789. Is there any friction between the Collector and your subordinates?—Very little indeed.

6790. If the Collector disapproved of any order given by you, what would happen? Suppose he expressed officially disapproval of anything done by your Assistant Commissioner or by your own orders, what would happen?—If it was by the Assistant Commissioner he would correspond either with the Deputy Commissioner or with the Board.

6791. And if the Deputy Commissioner disagreed with him could anything further be done?—He would refer it to the Commissioner.

6792. And you would decide?—Yes.

6793. Practically, the Collector is outside the sphere of abkari administration?—He has nothing to do with the technical part of the work.

6794. Or with the administration of the department strictly as such?—No, there is no strict division of powers.

6795. He would decide on the locality of the shops?—He would make his recommendations.

6796. Would he decide on them?—It is always subject to anything that the Commissioner may have to say in the matter. The Board lays down a maximum and minimum number of shops, and within that number it rests with the Collector to open such shops as may be necessary.

6797. He would fix the locality?—Yes.

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6798. You agree, as a general principle, that the head of the district should have the determining voice in the excise management of his district?—Certainly; I always encourage him doing so.

6799. You have a Deputy Commissioner of Abkari; is he stationed in Madras?—Yes.

6800. (*Sir Steyning Edgerley.*) He conducts all your tests of imported spirit?—Yes.

6801. And he has a chemist under him?—He is our chemist himself; he has a man who is competent to make the tests.

6802. Does he deal with things that come up, say, from Pondicherry?—It would be sent up here to be tested; he does the whole of it; there is nobody else to do it.

6803. You have also got a central store-house?—Yes.

6804. That is also under him?—No, it is under the Secretary.

6805. That deals with books, and forms, and uniforms, and machines for your department only?—Yes.

6806. Have other departments got the same sort of facilities?—As to forms and books, that would be done through the Superintendent of Stationery, I think, and clothing as well.

6807. Could not the Superintendent of Stationery do your work as to forms and books; is it necessary to have a separate officer?—It is much more convenient.

6808. To you, of course. Could you not supply yourself from the Superintendent of Stationery?—Yes, it would be possible to do so.

6809. Does it not rather lead to extravagant duplicating of stores, supplies of forms and so on?—I am not quite sure about the forms; they are, I think, printed at the central press; they are not printed by us.

6810. Your central press for instance does not distribute forms and books for all departments direct; you have depots?—We distribute from the depots.

6811. Then, in three districts you have the Deputy Commissioners of Divisions?—Yes.

6812. They have a certain authority; what actually are they supposed to do?—Inspection is one of their chief duties.

6813. You have got apparently a double district system; you have got these three Deputy Commissioners of Divisions, and under them Assistant Commissioners, then you have got besides that another system of district subordinates who are strictly at the breweries and distilleries and warehouses and I suppose do not go outside those, and they are under your Deputy Commissioner of Abkari at headquarters?—Yes.

6814. So that you have got a double string running over the Presidency; you have got your three Deputy Commissioners and Assistants under them, then you have got your technical men at the distilleries and breweries and warehouses under the Deputy Commissioner of Abkari?—Yes.

6815. What exactly are these outside inspecting officers supposed to do? They do not inspect the technical work, which is under the Deputy Commissioner of Abkari?—Certainly not.

6816. Then what do they inspect?—They inspect the work of the whole establishment, the Preventive and Salt establishments. The Deputy Commissioner and the Assistant Commissioner have to inspect the salt factories and the whole of the Preventive work; the circle officers, the inspectors and the rangers under them.

6817. But what goes on in the ranges: *ex hypothesi*, you have got another organisation for the breweries and distilleries?—But that is very small; we have half a dozen distilleries here and there.

6818. What have these other men got to inspect; is it the shops?—They will have to inspect the men who inspect the shops.

6819. And salt and opium?—Yes.

6820. Except the men who are at the salt factories and breweries and warehouses, could you not spend the money that you spend on the Commissioners, Deputy Commissioners, rangers and so on, much more profitably by improving the tahsildars, and working entirely with the land revenue establishment?—I think it would be absolutely impossible. After all, it is a very technical subject.

6821. What is technical?—The system of tree tax; there is quite as much as our present inspecting officers can do to inspect the officers and see that the inspectors and subordinates are doing their duty; it would be impossible to throw it on to the Land Revenue Department.

6822. The tree tax, of course, gives a good deal of work, but liquor shops do not give a great deal of work?—They have to be inspected; then there is the preventive work.

6823. You think that anything like the sum which your system of Commissioners and Deputy Commissioners and inspectors costs would be quite insufficient to strengthen the tahsildari establishment sufficiently to do that work?—I think so.

6824. Is there not considerable risk of further corruption and oppression through departmentalism?—There is always the danger of that, but it is decreasing I believe.

6825. You, for instance, have something like 873 sub-inspectors in districts; on what pay are they?—From Rs. 30 to Rs. 70.

6826. Do you think that as a class they are trustworthy?—About as usual, I think, but all this question of improving the establishment is under consideration in connection with the Excise Committee's report.

6827. Is it likely to be considered whether it would be wiser to strengthen the central revenue establishment so as to do that local work for you?—I think the suggestion is to improve the sub-inspectors.

6828. You think it is rather going in favour of further departmentalism?—Yes. I cannot say what the decision will be; it is still under consideration.

6829. You think yourself that that will probably be the solution?—Yes, I think so.

6830. You agree that customs work is really an imperial function?—Yes.

6831. And ought to be with the Central Government, not with the provincial Government?—I think the provincial Government ought to have a say in the matter; what I mean is, I do not think it would be well to have the customs simply worked from the central authority.

6832. You have got a number of out-ports, which obviously must be provincial; they could not possibly go under the Imperial Government?—No.

6833. Is there any foreign trade at those ports or is it all coasting trade?—There is a good deal of foreign trade in some of the ports.

6834. Then suppose the decision to imperialise the Customs Department is maintained, at present I understand all that is imperialised is actually the Collector and his Assistant and so forth; do you think it ought to go a little further and imperialise the establishment of the Collector of Customs?—I think there would be some disadvantage in doing it, because the establishment at present is linked with the salt establishment; for instance, if we want extra men to assist they send down to the nearest factory to get same salt peons.

6835. But now that the Collector is an Imperial Officer, surely the control of the provincial Government over him is very much weakened?—I do not know why it should be.

6836. You do not think it is so, as a matter of fact?—At present matters are still under consideration; they are not strictly defined.

6837. Practically the whole of the office, the statistical branch and everything else, is at present provincial?—Yes.

6838. Do appeals from the Collector come to you—from his decisions as to customs duties?—Yes.

6839. The Chairman of the Chamber of Commerce suggested that they should go to some central imperial office; do you think that that is possible and feasible?—That is already done under instructions from the Government of India. I suppose he was referring to decisions as to the levying of duty on different things, machinery and so on, on which there are often a lot of very complicated questions. The Government of India has directed that in matters of general importance things should be referred to them for decision, and that has been done.

6840. Suppose the Chairman appeals from the decision of the Collector of Customs, who would decide it in the ordinary course?—The Commissioner—the Board.

6841. It has been suggested that that should be transferred to some imperial authority; would you agree to that?—I see no particular objection to it, but all important matters are already referred.

6842. How can you refer an actual specific appeal; the law says that the appeal lies to the Commissioner; how can you transfer it?—There is an appeal against my decision to the Local Government.

6843. I understand you to say that all important matters already go up to the Government of India?—Any question where the practice at various ports is different.

6844. But that is not an appeal on a particular decision passed by the Collector of Customs here. The Collector, *ex hypothesi*, before the appeal could lie, has given his decision; the Chamber of Commerce represent that the appeal from that decision should go to some central authority; at present it goes to you; in Bombay it goes to the Commissioner of Customs; in Bengal it goes to another officer. What is your view about that recommendation of the Chamber of Commerce?—I think that things had better stay as they are.

6845. Is the Collector of Customs in Madras very heavily worked?—I believe he is—he certainly is at present, because he is working out various re-organisations of establishment.

6846. That is transitory, but is he likely to be heavily worked; he has no other work outside the customs work?—It is contemplated that he shall go round and inspect the out-ports.

6847. When a decision is passed at one of the out-ports which has foreign trade, who hears an appeal from that?—Under the Customs Act it comes up to the Board, with one intermediate authority.

6848. Who is that intermediate authority?—It would be the Assistant Commissioner, I think, as a rule.

6849. Would it not be much better that it should be the Collector of Customs at Madras?—I think it would; I think the out-ports should be brought into more direct touch with the Collector.

6850. Will the Collector of Customs in Madras, when his establishment is settled, have plenty of time for the disposal of such appeals as are likely to come forward?—I think so.

6851. As he is supposed to be a customs expert, you will probably get a better decision?—Perhaps so.

6852. Income tax work is done by the Collectors; what do you do in the matter; do you do anything further than compile statistics?—The Board is a Commissioner of Income-tax, and therefore appeals come from the Collectors.

6853. Are they very numerous?—There is a good deal of work.

6854. The Superintendent of Stamps is under you?—Yes.

6855. You have got some special arrangement for Madras City and the Godaveri district as to the supply of stamps; do you know what that is?—In Godaveri and one or two other districts the Collector is authorised to impress stamps; and in

Godaveri, where this work is particularly heavy, a small addition has been made to the ordinary land revenue establishment on this account. In the Presidency town there is a special stamp establishment under the Superintendent of Stamps.

6856. Do you consider that the supply of stamps is an imperial or a provincial function; is it one for the Central Government or for the provincial Government?—I should think for the Imperial Government.

6857. Do you think then that the appointment of Superintendent of Stamps for the distribution and sale of stamps in this Presidency should be an imperial appointment?—I do not think that follows; besides, here he has several other functions; he is the Collector of Madras, the Superintendent of Stamps and Stationery, and Protector of Emigrants.

6858. You say that salt is purely imperial, customs is purely imperial, and excise is divided. As to excise, should the administration be wholly provincial?—I think so.

6859. Do you mean that the local conditions are special, or for what reason?—This Presidency has worked out its scheme, and it should deal with it itself.

6860. Have you seen the recent orders about the Inspector-General of Excise?—I saw that one was to be appointed.

6861. (Mr. Meyer.) As to the Customs Department, the only change that has been made by what has been called the imperialisation of the Customs Service is that the Collector, and eventually (or possibly now) some of the Assistant Collectors of Customs are borne on a general Indian list and are appointed, and are liable to transfer, under the orders of the Imperial Government?—So I understand.

6862. But as regards the actual working of the department no change has been made; the Collector now is as much subordinate to you and to the Madras Government as he was previously?—Yes.

6863. You have said that, in your opinion, he should also deal with out-ports?—Yes.

6864. In the out-ports, you told us the work is done by an amalgamated establishment; in this Presidency you have amalgamated the salt, excise, and customs work?—Yes.

6865. You have found that that has led to considerable economy?—I believe that was the reason, because nothing better could be afforded at the time; it is rather expense that has been avoided.

6866. It was dictated by considerations of economy. The combined establishment is more economical, the work is done at less expense than it could be done by three different establishments?—Yes.

6867. If the suggestions contained in the questions put to you by Sir Steyning Edgerley were adopted, it would mean that you would have to have separate officers at the various out-ports?—I did not understand his suggestion to go so far as that. It was rather that the inspector should inspect the out-ports and give them more efficient and regular inspection than they now get. Our inspectors know very little about customs work.

6868. Does it follow, because the customs revenue is imperial, that the *personnel* by whom that revenue is collected should be imperial?—I think not.

6869. And suppose the *personnel* was imperial, would it be the case that the Imperial Government at Simla or Calcutta would have to deal with a number of clerks and petty subordinates in Madras?—I suppose so.

6870. And these persons would have to be Madrassis, to be conversant with the language?—Yes.

6871. Which could manage such an establishment better, the Imperial Government direct, or the provincial Government with its local representatives?—The latter, of course.

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6872. As regards the Excise Department, does the Collector deal with the allocation of liquor shops and the disposal of liquor shop sales?—Yes.

6873. And, as a Magistrate, he is concerned with preventive cases that are brought forward?—Yes.

6874. The ordinary establishment under the three ordinary Deputy Commissioners and the Assistant Commissioners is concerned with preventive work mainly, is it not?—Yes.

6875. The preventive work is of considerable importance?—Very.

6876. For instance, the tree tax involves a large amount of preventive work?—Yes.

6877. The salt work is entirely under what you might call the technical agency—the production of salt in the factories and the preventive work so far as it exists there?—Yes.

6878. Are the distilleries entirely under the abkari inspectors, or are they also under the territorial Deputy Commissioner and his men?—No; there are three distillery inspectors who inspect the distilleries, and there are sub-inspectors.

6879. There is a big distillery at Nellikuppam?—Yes.

6880. Who manages that?—An assistant inspector.

6881. Is he in any way under the control of the local inspector or the local Assistant Commissioner?—No.

6882. He is entirely under the control of the inspector of distilleries?—Yes.

6883. And he in turn under the control of the Abkari Deputy Commissioner?—Yes.

6884. Therefore the ordinary Deputy Commissioners and Assistant Commissioners are not concerned with distillery work?—No.

6885. You have studied the report of the Excise Committee?—Yes.

6886. On that Committee there were representatives of all the important provinces, and it was presided over by a Madras officer?—Yes.

6887. Their recommendations were all unanimous?—I believe so.

6888. They found, in the case of Madras, that your prosecutions were too numerous, that your subordinate staff wanted to be improved, and that the Collector had not sufficient control over the preventive arrangements and so forth in his district?—Yes.

6889. On the other hand, did they find that this system of a special preventive force, duly controlled, was much more efficient and less oppressive than the system, which prevailed in some other provinces, of having no special preventive force for abkari purposes and leaving the work to be done by the ordinary establishments?—I had not noticed that particularly.

6890. Do you remember their finding that the Madras methods in regard to distillery matters were suitable for adoption in other provinces?—I believe so.

6891. And that speaking generally a number of provinces had got behindhand in excise matters through the work being done in "water-tight compartments," as the Committee put it?—I do not remember that.

6892. Having read the Committee's report, do you think the work they did was good?—I should say so, yes.

6893. As to this new appointment of Inspector-General of Excise, will not that be of advantage from the same point of view—in bringing to notice in one province what is being done in another?—I think if it was confined to that it would be of great use.

6894. And in regard to salt matters he might also do some good?—Possibly.

6895. Then on the whole you think that the appointment of the Inspector-General of Excise and Salt is a good step?—I have not seen the exact proposals as to what his functions are to be, but if it

is purely advisory, I should approve the appointment.

6896. You mentioned that the Government of Madras had a more or less free hand in excise matters. You have rules under the Opium Act which regulate the system of administration?—Yes.

6897. You have to refer those rules to the Government of India every time you want them altered?—Yes; I was not thinking of opium when I spoke just now.

6898. Is it necessary that you should refer your opium rules to the Government of India?—No, I think it is not necessary.

6899. You have said that the Government of Madras have a quite free hand in salt matters; is that quite so; you would except the matters that have to be referred under financial rules, such as the appointment of an additional Assistant Commissioner?—Yes.

6900. But some years ago did not the Madras Government desire to forbid the sale of salt by measure and to make the sale by weight compulsory?—It has been suggested many times by the Board; I rather think it was once recommended by the Madras Government too.

6901. But the proposal was negatived by the Government of India?—It was.

6902. I am only trying to elicit, in the interests of accuracy, that the Madras Government has not a completely free hand in salt matters. In matters of general policy the Government of India does claim the right to intervene, and that particular recommendation of the Government of Madras was negatived, I think, on the recommendation of a representative Salt Committee?—It was.

6903. You say you have no larger powers to ask for from the Local Government about your inspectors. Do you appoint inspectors?—No, the Government appoint the inspectors.

6904. Do you promote inspectors?—No, the Government promote inspectors.

6905. What is their pay?—It ranges from Rs. 250 to Rs. 400.

6906. Might you not have the power at any rate of promoting inspectors?—Yes, but I do not feel that there is any great necessity to ask for it.

6907. If there is no decided advantage in leaving the power with Government, then it saves correspondence and saves time to have it with yourself?—Yes.

6908. Therefore it would be desirable to give you the power of promotion?—Yes, I think it would be desirable on the whole.

6909. And as to the first appointments, could you not be trusted to make the appointments?—Yes.

6910. Who appoints you, the Government of India or the Government of Madras?—The Government of Madras.

6911. (*Chairman.*) What office had you held before?—I was everything up from Assistant Collector, Head Assistant, Special Assistant, Sub-Collector, Collector, Judge.

6912. What experience had you of excise matters before you became Excise Commissioner?—None.

6913. You said that it might be difficult for an Imperial Service to employ Imperial officers at a great distance from themselves?—I suppose it amounts to that, yes.

6914. Is the Post Office an Imperial Service?—I believe so.

6915. Is that managed at a great distance from headquarters by Imperial officers?—I do not know what the arrangements may be; there is the local Postmaster-General.

6916. Who is not a servant of the Government of Madras?—I am afraid I do not know about the Post Office Department; I believe it is under the Central Government.

6917. Is the same the case in respect of the Telegraph Department?—I suppose so.

6918. Therefore it is not an inherent impossibility for an Imperial department at a great distance from its subordinates to conduct a business satisfactorily?—But this is such a small isolated matter of less than a hundred *employés*.

6919. But still, it is not impossible inherently?—It is not impossible.

6920. The whole of the customs revenue is imperial?—Yes.

6921. The opium is entirely an imperial revenue?—We have a local rate upon it as well.

6922. Do you think that any of these sources of revenue of which you have charge could be advantageously handed over in bulk to the Imperial Government in exchange for other sources of revenue; would it reduce correspondence, or staff, or anything of that sort, if they were so handed over; for instance half your stamps, half your

excise, half your income-tax in the future are to go to the Central Government, and half will remain with yourselves; suppose all those sources of revenue were handed over to the Imperial Government, other financial arrangements being made with the provincial Government; would that relieve you of any correspondence or any duties?—No. The management of these departments rests with the provincial Government; it is only a division of the receipts; I do not see that it would save anything at all.

6923. At all events, if it did, your particular office would not be in the position to know?—No.

6924. Do you know of any country (perhaps you are not familiar with the systems of Government in any other country) where the Customs Service in its entirety is not imperial?—I do not know about other countries.

(*The witness withdrew.*)

The Hon. Mr. F. J. WILSON was called and examined.

6925. (*Chairman.*) You are the Secretary to Government in the Public Works Department; also, as Chief Engineer, President of the Sanitary Board?—Yes.

6926. Will you state briefly the organisation of your department and the nature of your duties?—The Secretary to Government, Public Works Department, is, as Chief Engineer, the executive head of his Department and holds also the position of President of the Sanitary Board. He is assisted by an Under Secretary and Deputy Chief Engineer selected from the ranks of Executive Engineers. The Consulting Architect to Government works under the Chief Engineer as a technical Assistant.

All questions relating to establishments of the whole department, consisting of one hundred engineers, permanent, covenanted and temporary, and about 350 upper subordinates, permanent, and temporary, come before the Chief Engineer and the Secretary. In his capacity as Secretary he makes recommendations as to the posting, promotion and grant of leave to Engineers and in the case of locally recruited Engineers also as to their employment. He has thus to make recommendations as to the arrangements necessary to fill leave vacancies and to deal with all matters which come before Government in regard to the general administration of the department and the conduct and work of the Engineers. In his capacity as Chief Engineer he performs similar functions in regard to upper subordinates without reference to Government, and also selects and appoints recruits to the upper subordinate establishment from qualified candidates from the Engineering College. The Chief Engineer also deals with all applications for additions to permanent office establishment and for temporary establishment, obtaining the orders of Government where this is not covered by existing sanctions.

The Chief Engineer has direct charge of all matters relating to roads and buildings, and all plans and estimates for those exceeding Rs. 2,500 (£166) come before him for technical scrutiny. In regard to this branch of work a large number of plans and estimates for road bridges prepared by District Board Engineers come before the Chief Engineer for technical scrutiny. Plans and estimates for sanitary works such as water supply and drainage schemes, hospitals, markets, &c., come before the Chief Engineer twice, first in his capacity as President of the Sanitary Board, when general opinions are expressed for the consideration of Government on the administrative side, and subsequently approved for technical scrutiny in his capacity as Chief Engineer.

The Chief Engineer is thus the general adviser of Government on all matters affecting the general administration of the department and on all engineering matters except in regard to irrigation. For irrigation projects and works there is a Chief Engineer for irrigation who is a Joint Secretary to Government, and thus deals with irrigation works without reference to the Chief Engineer.

6927. Do you get a number of questions referred to you on the Sanitary Board from the various Collectors of districts?—The Sanitary Commissioner and the Sanitary Engineer forward to the Sanitary Board proposals, which are considered first of all by the Sanitary Board, and the Sanitary Board report to Government.

6928. Your fellow members of the Board are the Secretary in the Local and Municipal Department and the Surgeon-General?—Yes; it is a Board of three.

6929. You have not very much power on the Sanitary Board to finally settle schemes?—Not to finally settle schemes, only to make recommendations.

6930. You have, as members of the Sanitary Board, no power at all of deciding on the schemes which are submitted to you?—I do not think so.

6931. You refer them to Government?—We merely express general opinions. We say, "We recommend the scheme," or we can refer it back to the Sanitary Commissioner for a further opinion, or to the Sanitary Engineer, if it happens to be a Sanitary Engineer's question. If the scheme will cost Rs. 10,000 or less we refer it, approved, to the Sanitary Engineer for sanction; if above that limit, then to Government.

6932. When you have made a recommendation you send it to the Local and Municipal Secretary?—Yes; all schemes costing over Rs. 10,000.

6933. He is one of your colleagues on the Board?—Yes.

6934. He in turn, having considered it, sends it on to you again as Chief Engineer in the Public Works Department?—It finally comes to me after the Government has passed an order.

6935. Does it not strike you that a system which requires your consideration of a scheme without any power of disposal on the Sanitary Board, and which is afterwards submitted to you in a totally different capacity, is a cumbrous and unnecessary procedure?—I certainly do think so.

6936. And it must only entail loss of time and waste of money; do you agree to that?—I agree so far that I have already found a difficulty as the engineering member of the Board in passing an opinion on a scheme without going into the engineering question, and if I go into the engineering question I might as well deal with it at once.

6937. Would it be better in your judgment to maintain the Sanitary Board, giving them power to decide, subject to reference to the Financial Department, and subject only to that, and abolish the reference to the Local and Municipal Department and the Public Works Department, or would it be better to abolish the Board and continue the reference to those departments?—I think in one respect two references are necessary. It is unnecessary to go into a lot of engineering details before Government have passed an administrative

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order that they approve of the expenditure on general lines for the object which is dealt with, and it seems desirable that they should first of all pass an administrative order on the general scheme, with an approximate figure of cost, before any detailed engineering questions are gone into.

6938. Would you not at once find that the administrative department which has to pass the order would say "We cannot pass the order until we know the final detailed cost"?—They must have a figure of cost, which can be determined by a certain amount of engineering scrutiny on general lines.

6939. However, you agree that the dual system which at present exists is unsatisfactory?—I think it could be improved. I would abolish the Board, as at present constituted.

6940. Do you yourself, in your capacity as Secretary, actually pass orders upon all these recommendations as to posting, promotions, granting leave, and so forth, or do you leave it largely to some subordinates?—They all come to me.

6941. Is there anything in point of time which could be advantageously saved by reference to some of your subordinates?—I do not think so with regard to officers, but the powers of Superintending Engineers in regard to the appointment and pay of lowly paid establishments in individual cases are disadvantageously restricted.

6942. You have to refer the filling of vacancies and so forth to the Government, but with regard to what you call your upper subordinates that you can do without reference to Government?—The Superintending Engineers can move a subordinate about and they can move Assistant Engineers about.

6943. Do you think that many of these duties which devolve upon you could be quite as satisfactorily dealt with by your subordinates?—The technical scrutiny of estimates detailing engineering features of design, could be largely delegated to the Superintending Engineers, I think.

6944. Are they in practice dealt with by them now?—All new works exceeding in value Rs. 2,500 are sent up at present to the Chief Engineer.

6945. Are they practically scrutinised by him, or is he content to take the opinion of the District Engineers?—They are scrutinised by him at present, but there are certain matters of detail which are now referred to the Chief Engineer the responsibility for which should, I think, rest with Superintending Engineers.

6946. At all events you think they might perfectly well be delegated?—The work we are engaged on now is to draw up rules of design and standard dimensions and type designs; as soon as they are brought into play I think powers might be largely increased. At present the powers of Superintending Engineers as a whole do not reach the limit that is imposed by the present Code.

6947. Have you anything to tell us about the relations of your Superintending Engineers with the Collectors; are they satisfactory on the whole?—I can only speak for myself, I cannot speak for the Government; suggestions have been made that the engineers should be put under the orders of the Collectors.

6948. Not in technical matters but in administrative matters?—That is the difficulty. I have never seen any practical scheme drawn up showing exactly what it means or does not mean; but I understand that some sort of control is asked for. I think that as the administrative head of his district the fullest co-operation should exist, and advice must be given by Public Works Officers to the Collector. I think the machinery of the department should be at his disposal; but on the other hand I very much doubt whether he should be called upon to interfere with one of its working parts. There is a regular chain of discipline in the Public Works Department from the Chief Engineer downwards; and the proposal seems to me to involve a break in the chain, and I think that in that way it would cause confusion. It

seems to me also to throw upon the Collector responsibilities and work which should more properly fall on the Superintending Engineers.

6949. We have had before us some District Superintendents of Police, and I gathered from them that the District Magistrate has no power over the police, but he may give orders to District Superintendents of Police to do this, that, or the other; he has no power of interference with the internal economy and discipline of the force. In the same way I think the suggestion here is that if a Collector saw a particular water channel which wanted repairing, he should be able to give orders on the spot to do that, without referring to the Executive Engineer, who might be a great distance away. Would you have any objection to that?—If you give him power over one thing you give him power over other things.

6950. If the powers of discipline of the District Superintendent of Police over his force were not interfered with, and similar lines were to obtain in the allocation of power to the Collector over the Public Works Department, speaking generally, there ought not to be any difficulty about disciplinary questions in the Public Works Department?—So long as he does not touch upon any technical or engineering questions.

6951. (*Mr. Meyer.*) You spoke of granting larger powers to Superintending Engineers. Have you not lately received a letter from the Government of India making very specific suggestions on those points? What is being done upon that?—The letter has not been replied to.

6952. The Government of India have called for your opinion?—Yes.

6953. Suppose the result is that there is a considerable amount of decentralization, and larger powers are given to Superintending Engineers, the initiative will have come from the Government of India?—Yes, officially; I have been working in the same direction myself, though not to the extent proposed by the Government of India.

6954. Have you sent in any proposals for larger powers to the provincial Government in respect of public works affairs?—We sent in a list of items in regard to which extended powers might be given by the Government of India to the Local Government.

6955. When was that sent in?—A few days ago.

6956. Assuming that it has funds available, a provincial Government can incur large expenditure on works without reference to the Government of India at all?—They can sanction up to 10 lakhs.

6957. And including establishment charges?—Up to 12½ lakhs.

6958. There is an exception as regards expenditure upon Government houses?—Yes; there is a restriction with regard to the residence of a Governor of Rs. 15,000 on any one house in a year; anything over that sum has to be submitted to the Government of India.

6959. That is to say, in regard to Government House, Madras, if repairs or alterations to the extent of Rs. 20,000 were to be undertaken this year, you would have to get the special sanction of the Government of India?—That is as to new works.

6960. And repairs?—Ordinary repairs are not restricted in that way, I think.

6961. Assuming that to be so, do you think that the existing restriction is necessary?—No.

6962. Would your idea be to give full powers to the provincial Government?—I think full power might be given; it is provincial money.

6963. That is to say, full power up to the extent of 12½ lakhs as for other works?—Yes.

6964. Suppose it was contemplated to enlarge Government House very much—up to a cost of 10 lakhs—the provincial Government might in your opinion be allowed to do it, just as they might enlarge the Secretariat here?—I think so.

6965. There is another restriction in regard to houses occupied by Government officers. You charge rent on them as a rule, do you not?—Yes.

6966. Your rents are fixed upon what one might call *quasi-commercial* considerations with reference to the initial capital cost of the house and site, and with reference to the recurring maintenance charges?—Yes.

6967. But there is a limit; you cannot charge an officer more than 10 per cent. of his salary in the shape of rent?—No.

6968. And the rent ordinarily should be 8 per cent. of the officer's salary?—Yes.

6969. Is it not the case that if the cost of your house would exceed 8 per cent. of the salary of the officer who would ordinarily occupy it, you have to go to the Government of India for special sanction?—Yes.

6970. Is that necessary?—I think the rules might be taken as a general guide as to what is proper, but the Local Government might have power to deal with special cases and to deviate from the rules if they thought fit.

6971. Absolutely, or within some larger margin?—I think absolutely.

6972. Would you report to the Government of India in such a case?—Yes. I would not propose to abolish the rules; I would propose that the rules should be as they are now, but that the Government should deal with special cases.

6973. The Government should have a dispensing power you mean?—Yes.

6974. What would be the object then of having special reports to the Government of India; do you mean that it would be some sort of a check?—As a check.

6975. You speak of the scrutiny of the plans of works for District Boards; you have had experience of those as a Superintending Engineer, and possibly as an Executive Engineer?—To some extent—for bridges mostly.

6976. Has every work costing over Rs. 2,500 to go to the Executive Engineer for scrutiny?—No. All works of a special and unusual character costing Rs. 2,500 and upwards go to the Superintending Engineer for advice. The Superintending Engineer sends on those above Rs. 5,000 to the Chief Engineer for Government sanction.

6977. They do not go through the Executive Engineer at all?—I do not think so.

6978. Is that a good limit; might not the District Board have some larger discretion?—I find that many of the plans that come up now want some alteration; I am not in a position really to say whether the District Board Engineer should be given greater powers; we have no control over them.

6979. (Sir Steyning Edgerley.) Have you many Government houses at the out-stations, Government buildings which are occupied by Collectors and Assistant Collectors, Assistant Police Superintendents and so on; does the Madras Government house its officers in Government buildings much?—Yes, it is increasing.

6980. How do your rents compare with those of a private landlord in the same stations?—I do not know that I can say.

6981. What does a Collector's house in an out-station—a Government bungalow—cost to build?—About Rs. 40,000.

6982. And what is the rent?—About Rs. 180; it may be that.

6983. Do you charge any of your Collectors Rs. 180 a month rent?—We are bound to charge them the rent as it works out.

6984. May we take it that that is very much higher than they could probably get a house for if one were available?—Yes, perhaps it is; but of course they cannot get a house of the description that is built for them.

6985. But they could house themselves for a good deal less probably?—Government only build houses where there are none available—where they have not got houses.

6986. If Government took a long lease of a house would not any private landlord probably be very glad to do it at something less than what you do?—Yes, if a suitable house was available.

6987. When an officer takes a Government house he has to keep it on throughout the twelve months; it is his official residence, and there is an end of it; he has to pay his rent all through the year?—He has to pay for it as long as he occupies it.

6988. All through the year, even when he is on tour?—Yes.

6989. Officers like Assistant Collectors and District Superintendents of Police when they are in a private house very often throw it up when the touring season comes?—I do not know about that. In Madras they tour all the year round.

6990. Do they keep a house all the year round?—I think so, generally.

6991. Do you think that the system of Government rents—it is not your fault, but the system as you are obliged to enforce it—is rather a heavy tax on the officers. Do you get many complaints about it?—I do not think we do; officers sometimes want the houses.

6992. When you examine these District Board estimates and so on, do you do that work for them free?—Some work is done free by order of the Government, and some work a charge is made for.

6993. Do you know the principle of division?—No charge is levied when a provincial grant is made for the work, as in such case the charge would be *pro tanto* a reduction of the grant. No charge is made in the case of famine works undertaken by the Public Works Department from local funds.

6994. Your correspondence with the Government of India is really limited to very big works and to questions of rent and so on?—There are a number of small things that have to go up to the Government of India.

6995. (Mr. Dutt.) You would not approve of the District Engineer being placed under the Collector for the purposes of the distribution of irrigation water?—A general order to that effect I think would not be desirable.

6996. But would you approve of the District Engineer acting in consultation with the Collector in all matters relating to the distribution of irrigation water?—He is already supposed to act in consultation with the Collector on all this sort of things.

6997. When the Collector sends in an instruction or an opinion on that matter, he will either comply with it or send it on to the Superintending Engineer?—Under the rules that exist, in any cases where a Collector's wishes in regard to the construction of new works or the repair of existing ones are not complied with the Superintending Engineer has to give the reason, and the Collector can refer it to Government.

6998. Are you certain that he has to give his reason to the Collector or to the Superintending Engineer?—That is my impression.

6999. However, if there was no such rule, would you have any objection to having a rule of that kind?—That is rather an irrigation question, but we want to do all we can to get the officers to act together.

7000. Do you see any strong objection to it?—I see this objection, that in regard to a certain project the whole success of the project depends very often upon technical questions regarding the uses of water, and also technical questions in regard to discharges which we have to take account of—rainfall and flood discharges; and if a consultation is to go on before a sluice is shut or a weir is thrown open and so forth, it might not be advantageous; but generally speaking, I think we want the administrative officers of Government to have the opinion and advice of the engineers and the engineers to co-operate with them in every possible way for the advantage of Government.

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The Hon. Mr. F. J. Wilson.
29 Nov., 1907. 7001. When they cannot agree what would you suggest; when the request is sent up to the Superintending Engineer would you object to his saying "For these technical matters it is impossible to comply with the Collector's requisition"?—His reasons should be given I think.

7002. (*Mr. Hichens.*) What roads are under the charge of the Public Works Department?—Only a few special ones; most of the roads are dealt with by the District Boards.

7003. Does your department inspect the roads of the District Boards at all?—The Superintending Engineers are supposed to report to the Presidents of District Boards anything they notice in which they can help, and generally act as advisers in any case that seems necessary.

7004. Speaking generally, is it your impression as the Head of that Department that the District Boards make their roads pretty well?—I am afraid I cannot say.

7005. Should any of the roads that are now made by the District Boards be transferred to the Government?—Government now and again does

take over the roads; it is generally a question of funds; the District Board cannot afford enough to keep them in order; then they apply to the Government, and Government takes them over.

7006. Would it be wise if the Government took a larger share of road construction under their wing?—I see no strong reason at present why they should; it involves an entire change of the present system.

7007. (*Chairman.*) It has been suggested to me that in your dual capacity as Chief Engineer and Secretary to Government in the Public Works Department, you may have occasion to advise Government as Secretary regarding appeals of departmental subordinates against your orders as Chief Engineer; is that a fact?—It must be a fact; any appeal to Government would naturally go to the Secretary.

7008. Then in that particular instance there might, in one or two exceptional cases, be a reason for extending the right of appeal in regard to your department which would not obtain in other departments; would you agree to that?—Yes.

(*The witness withdrew.*)

The Rev. A. ANDREW was called and examined.

The Rev. A. Andrew.
29 Nov., 1907. 7009. (*Chairman.*) You are a missionary?—Yes, of the United Free Church of Scotland. I came out to India in 1879.

7010. What part of India have you been principally resident in?—In South India. For four months I was in Madras City, all the rest of the time I was in Chingleput.

7011. You have a very good acquaintance with the district?—Yes, because I have lived there the whole time with the exception of four months.

7012. (*Sir Frederic Lely.*) You have been in touch and on intimate terms with various classes of the people?—Yes.

7013. I suppose you speak the language with perfect ease?—Yes.

7014. Does your Mission engage in cultivation at all?—Yes, as a part of our industrial work.

7015. You have been intimately connected then with the cultivating interests?—That is only part of my work.

7016. Still in the course of your work you have been brought into contact with the cultivators as a class?—To a large extent, and especially our own people.

7017. Also, you have had intercourse with others who do not belong to your flock?—Yes.

7018. Have you noticed during the time you have been in India any change in the attitude of the people towards the officers of the Government?—It depends upon what officers you mean; if it is the higher officers, I do not think there is very much change, because if a European Collector is sympathetic and alert the people do respect him still; I do not see very much change; it depends very much on the person, too.

7019. As a matter of fact, do they see much or know much of the higher officers of Government?—Not very much; I do not think they see so much as they used to; I think the higher officers are too much worked.

7020. What do you mean by the higher officers? The Collector, the Sub-Collector and officers of that grade; I think they have far too much work to do.

7021. And the result is?—The result is that they have not time really to mingle with the people and see the people as perhaps they ought to do; I do not think it is their fault to a large extent.

7022. As a matter of fact if a man has a grievance, can he get access to one of these higher officers that you speak of and an opportunity of telling it?—He can, but he must present a petition in the vernacular.

7023. I suppose many of your people have grievances?—Yes.

7024. Real or fancied?—Sometimes—a good many are fancied.

7025. Have they as a matter of fact an opportunity of stating those grievances in person to the higher officers of the district?—I believe they have; they must present a petition, I understand, in the vernacular, and I do not think that these officers have much time to look into matters, that is my opinion.

7026. However, as a matter of fact if a man has a grievance he can generally make sure of being able to represent it in person?—I think so.

7027. For all practical purposes the European officer or higher officer is accessible?—He is, but I do not think that he has time to see the people on account of having so much work to do.

7028. He is not on the familiar terms he formerly was?—No, I do not think so.

7029. Is there any other reason besides what you suggest, namely, overwork?—I think also perhaps their lack of fluency in speaking Tamil; as a rule they have not full command of the language, and they have not had opportunity enough of getting full command.

7030. Have they less command of the language than the officers had when you first came to the country?—I know some officers at present who have a very good command of the language.

7031. And some who have not?—And some who have not, as far as I can see.

7032. Is there any well grounded complaint, among the people, of the different attitude of Government as such—that it is more rigid?—I think it is more rigid; I think it has a greater tendency to go by rule than it had in former times.

7033. In all branches of Government?—Almost all branches of Government; I think the tendency is to have a set of rules and keep to those rules, and the whole system becomes somewhat mechanical; there is not enough discretionary power, I think, granted to the high officers.

7034. Is that the opinion you have formed yourself, or is it the opinion of the people as you have gathered it from talk with them?—I think it is the combined idea.

7035. (*Mr. Dutt.*) Have you come in contact with any of the village panchayats in the district?—I do not think there are any panchayats at all. There used to be panchayats, but at present it is the village munsiff and the *karnam*, the village accountant, who are really the heads of the village. I would suggest that a panchayat be formed in

every village, or at least in every raiyatwari village, where there is at present a munsiff and a *karnam*. The whole administration, as it were, rests upon these petty village officers; almost all the information that is got is got through them, and I think that you might have a little village Board with the munsiff at the head and with the *karnam* and three or four or five of the leading men on the Board.

7036. You would recommend that panchayats be formed, including the village munsiff and the *karnam*?—Yes. There is a peculiarity about the Indian villagers, that if there is anything to be considered, if any difficult point arises, they naturally call a panchayat, and when the decision is given they follow out that decision and do not demur to it. So it would be if you had a panchayat formed in every village. There are 54,000 villages in the Madras Presidency. Perhaps it would be too much to have a panchayat in each village, but there are 34,000 raiyatwari villages, and if a panchayat was formed in each of those, it would be a great thing. What you want in India is the development of local self-government, and this goes to the very root of the matter. The development of the education of the people so far as self-government is concerned ought to begin at the village panchayat; then after that it could be enlarged.

7037. Do the villagers still form panchayats among themselves for the settlement of local questions which come up among them?—I do not think so. From what I have been able to gather there is a very strained relationship between village officers and revenue collectors and so on.

7038. I mean in regard to matters which have nothing to do with the village officers—little social questions and so on; in those matters do they form little assemblies of their own?—I am not sure.

7039. Did you find this prevailing to any great extent when you first came to India 28 years ago?—I think so.

7040. And you think it would be a good thing to try to revive that?—I think so.

7041. You think they could be entrusted with simple duties?—Such as village sanitation, the making of village roads and communications; and also perhaps, when times of remission came, the revenue officers might ask the panchayat their opinion as to what fields required remission. At present it rests on the village officers; when it is left in the hands of one or two men they will be biassed and prejudiced, but when there is a body of men, their combined opinion must be much better than a single man's opinion. Also with reference perhaps to education, I do not think we have gone down far enough with reference to the development of elementary education in India. Simple village schools might be placed in the hands of these people. At present the matter is managed by *taluk* Boards and District Boards. I was a member of the *taluk* Board and District Board for many years and also a Councillor in the municipality of Chingleput, also an official visitor to the Government Reformatory at Chingleput, so that I have had some experience.

7042. As to these village panchayats, would the division of the people into different castes stand in the way of their successful working?—I do not think so.

7043. You think that for village matters they could come together notwithstanding their division into castes?—It would require supervision, of course, by the higher authorities; there is no doubt of that. If these village panchayats were formed throughout South India, I think there should be a special officer appointed such as you have in the Accountant's Department. A man is sent down from the Accountant-General's Department to audit the municipal books and accounts; he comes and criticises what has been done, and points out the defects, and co-ordinates the whole system, comparing the books of one municipality with those of all other municipalities. In the same way there might be an officer appointed by Government to supervise these panchayats; he

would know how they should be managed; he could look into all the details connected with them, and criticise their work, and co-ordinate them with all the other panchayats.

7044. With some supervision of that kind do you think the institution would be likely to succeed?—I think so, because it is suited to the genius of the Indian people. There are many things that they think the panchayat would be the right thing to manage if they could be got together. In marriage questions, for instance, among the lower classes they have a special panchayat in any questions connected with marriage responsibilities; in case of any dispute the panchayat is called together to settle it, and it even dissolves the union in some cases.

7045. You think that such an institution is suited to the genius of the people?—Yes, and I think it is a great mistake that that simple Board has been allowed to die out.

7046. Do you think that *taluk* Boards on the whole do useful work?—Yes, I think they do. I have no doubt the members of the Board at present do not take a very great interest in Local Board matters, and sometimes their opinion is not worth much, but still it is in the line of local self-government, and one can never learn to swim until one goes into the water; so, it is necessary that these Boards should be called into being, and the people educated up to be able to manage them. That is not done in a day; it requires many years' experience, and the defects will gradually disappear as time goes on if patience is exercised.

7047. Would similar remarks apply to District Boards?—Yes. To improve that, I think that committees should be appointed in connection with these Boards, and executive power to a large extent should be given to these committees. At present the executive power is wholly, I think, in the hands of the President; but sub-committees might be appointed, and they might be granted a certain amount of power to carry through things. That would make these men take a very great interest in the matters for which they were appointed. The Boards take very little interest in education—I mean very little practical interest; no doubt they all have education at heart, but the practical interest is very little, simply because they have not been called upon to apply their minds to the matter and try to guide the development of education in their district. If some power was given to them to do that, they might take a very much greater interest and make things go in a way that they never went before. I would suggest that, or the creation of a school Board for each district, in which men of this class would have power over education. The whole education would be in the hands of this special Board, and they would have their own officers and pay their own officers, and of course get grants from the District Board or from Government.

7048. If you think that the *taluk* Boards and District Boards could be induced to do the work, you would not recommend the creation of separate school Boards?—No, if they could be got to do it, but they have not yet got it into their heads to do it. It might be done by appointing special committees in connection with these Boards, and putting it in the hands of two or three men who would really take an interest in it. I would say that not only with reference to education, but with reference to roads and sanitation.

7049. What you mean is that there should be two or three separate sub-committees formed?—Yes, and that these should report every month to the *taluk* Board; if anything went wrong the other members of the *taluk* Board would call them to account, and a further advantage would be that the other members would come to take an interest in what these sub-committees were doing.

7050. (Mr. Hitchens.) In your experience are the inhabitants of a village more or less homogeneous?—It depends; there are certain villages where Muhammadans predominate for example, and some villages where certain other castes predominate; as a rule the central street is occupied by the Brahmans, and behind the Brahmans there are

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Sudras, and at a little distance from each caste village there is the *Panchama* village,—the *Pariahs'* village; that is almost universally the case in South India.

7051. I suppose they are torn by factions in the villages?—Of course; there are always factions in India.

7052. Do you think that that would prevent them coming to a reasonable decision in regard to matters entrusted to the panchayat?—There would be leading men in each village or group of villages that was chosen to have a panchayat; the leading men must be chosen, and the people themselves, I think, should have the power of choosing those men, otherwise a panchayat would be of very little use.

7053. Is the existence of these factions likely to prevent questions being decided on their merits? Suppose a question that was relegated to a panchayat came up; would not each faction act *quâ* faction, or try to decide *quâ* faction, and not consider the merits of the particular matter?—The tendency would be in that direction, but I think if the people had the power to choose these men to be on the panchayat they would respect the decisions of the panchayat. It is always the case that when a panchayat is formed for any particular matter the members are chosen by the people of the place, and their decision is respected.

7054. Then your opinion is that the sense of responsibility that would be developed would in time make them respect the decisions of the panchayat?—In time; you would need to have patience; it must grow and I believe it would grow; I believe that a great deal is lost by want of patience in this country.

7055. You say there is a certain amount of faction as between the various sections in a village. Does the same feeling obtain as between one village and another?—I do not think so; I think it is more in personal matters.

7056. (Mr. Meyer.) In your part of the world you have got a series of "right hand" and "left hand" castes who are at frequent enmity with one another?—Yes.

7057. Would they work harmoniously on a panchayat?—If it is for the common good, I think they would.

7058. Would the minority accept the decision of the majority loyally or would they try and appeal to higher authority?—My general view is that the Indian people scarcely ever yield to these things; they like to go to a higher person or court in order to get their view of the matter carried out; no doubt that is natural.

7059. A man will drink the cup of appeal to its last dregs—is that your experience?—I do not think it would be so with regard to ordinary village people; there are many of them who are uneducated; very few in the villages are educated, and there is a great deal of deference shown to people higher than themselves amongst the villagers.

7060. It would be desirable, however, if the panchayats are to do any good, to make their decisions final, within reasonable limits?—In petty cases, I think so.

7061. You must have no recourse to the sub-magistrate or the district munsiff as against the panchayat?—For very small petty cases I think that would be quite enough. I was told by a Brahman the other day that his father was a munsiff in a certain village near Chingleput; his experience goes back about 50 years; there were panchayats in those days, and this was the sort of thing that took place at that time. An accusation was made against a man; the munsiff called his panchayat together; they sent for the man and asked him if he had done the thing that was complained of; the man always confessed, because the munsiff and these men of the village know all the circumstances of the people of the village, they know their conditions and their characters and what they would be likely to do, and so there is very little chance of a man successfully denying a thing if he has done it, and

consequently he confesses. The munsiff says, "All right, you must pay so much to this complainant for doing a thing like this," and the man always pays, and the whole thing is done with; justice is administered, and no more is heard of the matter. That is the kind of paternal relationship that used to exist. All that is gone in these days, and perhaps if panchayats were revived this sort of thing might return again.

7062. You spoke of a supervisor of panchayats; how many supervisors would you need? You spoke of 34,000 Government villages; I suppose it would be impossible to have one man to supervise the panchayats in all the villages?—Yes.

7063. You would have one in each district perhaps?—It depends on the number in each district; that would be a matter of detail which would be considered afterwards; but the point is to create these panchayats. I believe that local self-government centres upon these panchayats and that if they are properly managed the people would be educated into serving on higher Boards—*taluk* Boards and District Boards and so on—in the future.

7064. But cannot such supervision as is required be better done by the local tahsildar and the Divisional Officer rather than by starting a fresh Panchayat Department, as you might call it, with a special officer?—I do not think so, because the tahsildar has an immense amount of work to do, and I do not think he would have time for such work. Moreover, he has to do with revenue matters and other matters which might bring him into conflict with these people. If you had a man who was quite separate from the tahsildar or Divisional Officer, and who had as his sole duty the organisation of the panchayats, I think they would be better managed.

7065. You spoke about the increased rigidity of our administration in the district; the Collector and other officers can no longer act, you say, at their discretion; they are more bound by rule. Is that your general opinion?—That is speaking generally.

7066. I suppose that results to a certain extent in facilities for appeal against the acts of those officers. If a man's decision upon a point is final, he can exercise some discretion; if there is an appeal, he is bound by the letter of the law; is not that the tendency?—I have not much experience of that; I cannot say.

7067. You spoke of education in connection with the local Boards. A previous witness suggested that education should be taken away from the local bodies and entirely run by the Educational Department. I gather that you would be entirely opposed to such a plan as that?—That was my opinion some years ago.

7068. You now think it should be centralized?—I advocated School Boards; I complained of the inaction of these Boards; in fact, education was going back under these Boards in South India for a number of years. If you go back ten years it is absolutely stationary; there is no improvement whatever; there are the same number of pupils and the same number of schools now that there were ten years ago. So that unless something is done to quicken the energy of the Board members, some other system must be adopted. I do not know whether the Educational Department would be any better. If the Boards cannot be made to take a greater interest in education, then it should be taken out of their hands altogether, and separate School Boards established with members who would take an interest in such work.

7069. Would you have them raise a special cess for schools?—Yes, I have advocated that too. I think that not enough is done by the Government for elementary education. Government are just playing with elementary education.

7070. You would be prepared to have a special School Board with a special School Board rate *ad hoc*, and supplementary to the ordinary land cess?—I have advocated in the public press that an education cess should be put on; for example one anna in every rupee. Under land revenue 625 lakhs are collected in Madras; if one anna in the rupee

was put on for education it would give a large amount of money for the purpose.

7071. That is in addition to the cesses now levied for general purposes?—Yes.

7072. Do you think that would be popular?—I do not think it would be popular, but you may have to do that in time.

7073. Your idea of education is that it should be as far as possible worked by a local body, whether it be the *taluk* Board or some new special Board, but not directly by the central provincial Government?—I think not, but finally that, if they cannot do better without.

7074. Speaking from your experience of District Boards and *taluk* Boards, apart from education, do you consider that they are bodies which deserve to have larger powers than they at present possess?—I think so, and I think that the elective principle ought to be introduced; at present there is really no elective principle at work.

KHAN SAHIB MAHOMED AZIZ-UD-DIN SAHIB BAHADUR was called and examined.

7078. (Chairman.) You are Collector of South Canara?—Yes.

7079. How long have you been a Collector?—I have been permanent Collector for the last two years here; before that I was for some months Collector of the Anantapur district.

7080. Having been in your Collectorate for two years, I presume you are pretty well acquainted with it?—Yes; especially as I was Deputy Collector for several years before I commenced service in 1882.

7081. Have you in the course of your experience as an officer been constantly moved from district to district?—No.

7082. You have been fairly stationary?—Fairly stationary; in fact, I was kept very long in the districts to which I was posted.

7083. That very fact, I imagine, has caused you to know the people of your district better than many Collectors can know their districts?—Certainly.

7084. Have you a good knowledge of the particular vernacular spoken in South Canara?—Yes.

7085. You are not a native of South Canara?—No.

7086. But you know the vernacular spoken there?—There are five vernaculars spoken in South Canara.

7087. Do you know them all?—I do not know all, but I know three of them.

7088. You know three of them well?—Yes, fairly well, and besides I know Tamil and Telugu, which I had to know when I was on the east coast.

7089. You are able therefore to speak fairly freely with the people?—Yes, I am able to speak fairly freely; I make use of Hindustani generally.

7090. Do you find that in those districts the vernacular of which you do not know you have more difficulty in ascertaining what the views of the population are than in districts the vernacular of which you do know?—Certainly; if the language is known we are able to discourse with the people freely and can exchange thoughts; if we do not know the language we are wide of the people, and the people are wide of us.

7091. Of course, it is of great importance that there should be a good knowledge of the vernacular on the part of all Divisional Officers?—It is of paramount importance.

7092. How is most of your time occupied as Collector—in or out of your office; how many hours do you devote every day to your office work?—I have to devote almost the whole time to my office work.

7093. Except in those seasons when you are touring?—Even during those seasons I have to do the office work and inspect and tour as well.

7075. Surely you have the *taluk* Board electing to the District Board?—To my mind that is not real election, because all the members on the *taluk* Board are nominated, and it is from these nominated members that members are chosen to the District Board.

7076. Then you would like to have an elected *taluk* Board, and you would like to give the *taluk* Board greater powers?—Something like that.

7077. One or two witnesses have proposed the abolition of District Boards, and that all such local power as now vests in the District Board should be distributed as far as possible between the *taluk* Boards; are you in favour of that?—I am not so sure about that, because you require some body to supervise the work, and I do not see how the different *taluk* Boards could be supervised and co-ordinated in the proper way unless there is some central authority.

(The witness withdrew.)

7094. When you are what is called on tour how many hours are you in the office as a rule?—I attend the office between 2 and 5. The rest of the time I work at home.

7095. That is to say, when you are on tour you have to devote three hours a day to office work?—No; I mean when I am at headquarters.

7096. But when you are on tour?—When I am on tour I finish the office work as soon as the post is received from the office; then the rest of the time I spend in seeing the people.

7097. How many hours do you have to give to purely office work when you are on tour?—Three hours a day is sufficient.

7098. Have you any suggestion to make to us whereby the amount of office work could be reduced?—Yes. I think it is necessary that some of the powers of the Board should be delegated to the Collectors; the non-delegation of such powers gives rise to unnecessary correspondence, and no material object is gained.

7099. Those powers which you think ought to be delegated would set free the Collector from a great deal of correspondence and office work, and he would be better able to get about?—Yes.

7100. That is the object of the delegation which you think ought to be made?—Yes.

7101. Now, you are well acquainted with the District Boards and *taluk* Boards, of course?—Yes; except for two years when I was senior Presidency Magistrate in the town of Madras, all the rest of my time I was in the *mufassal*, I was connected more or less with *taluk* Boards and District Boards; I was elected Chairman in the South Arcot district for several years.

7102. Would you agree with the suggestion of one of the witnesses that if an Advisory Council were started it would be desirable to do away with the District Board?—My difficulty has been this; I do not know what this Advisory Council is put forward for.

7103. Questions of revenue, or small irrigation schemes, or roads, or things of that sort, or small educational matters?—I should like to take these things *seriatim* and, if permitted, to express my views.

7104. If you started a Council would you find persons in the district who would form satisfactory members of it?—Yes, but I want to know before what this Advisory Council is intended for.

7105. Would it depend upon the subjects referred to them, whether or not the formation of an Advisory Council was advisable?—Yes; if I know what the subjects are to be, I can say from my experience what these Councils would be likely to do.

7106. Do you think the District Board is a good Board and does good work?—Yes, I think so.

The Rev.
A. Andrew.
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7107. Might its powers be extended advantageously?—I think it has got nearly all the powers necessary in this Presidency.

7108. Then, should the *taluk* Board's powers be extended?—I do not know in what direction; they might be given larger allotments if necessary; they have all the necessary powers within their own jurisdiction.

7109. Do you agree that the formation of village panchayats is advisable or not?—There is already a panchayat under the District Boards Act which is called a union panchayat. These union panchayats are not held in favour by the people, because they involve taxation. I remember that once there was a proposal to establish a union at Pamidi in the Anantapur district, and that excited very angry opposition. As it is, the people are not in a position to make any self sacrifices, and they do not want any union or other institution which will involve taxation. If by these panchayats is meant the old panchayats that we read of in history, it is a different matter; I think that some such system might be introduced, but not on the old arbitrary lines; they must be introduced on more civilised lines.

7110. Then you would give them power to deal with petty civil and criminal cases?—Yes; we have already civil benches in the villages; we could not have criminal benches appointed unless the Village Magistrates Act was amended.

7111. If their powers were restricted to small questions, and they had no power of rating or power of taxation put into their hands, you think it would be desirable to start panchayats?—I think so.

7112. But it would be undesirable to give them power of rating or taxing?—Yes; rating or taxing they do not like, and to give them those powers would upset the whole thing. What I wanted was to educate the people to dispose of their petty civil and criminal cases, and thus save the public from going to the expensive courts and getting ruined.

7113. It has been suggested that the right of appeal in administrative matters should be limited; do you think that that would be a wise thing or not?—I think as the law now stands it is fairly well limited, and I do not think that by appealing to so many authorities much good ensues; but at the same time it is a privilege which the people cherish much, and it would give rise to considerable dissatisfaction if the right of appeal was curtailed.

7114. As a matter of practice, how far are appeals carried, I mean taking the generality of appeals? Do a great many pass through your hands?—Yes.

7115. Where do they generally end?—There are some appeals which the Collector disposes of finally; there are no appeals against punishment by petty fines, but in cases of dismissal of a servant whose pay is Rs. 50 or more there is an appeal from the Collector's decision to the Board and a second appeal to the Government.

7116. As a matter of practice, do they appeal beyond the Board?—They do sometimes.

7117. But very seldom?—Very seldom.

7118. So that what they are practically satisfied with, is an appeal from the Divisional Officer to you and from you to the Board of Revenue?—Yes.

7119. That is practically what satisfies the people?—Yes, it satisfies the people, but the right of further appeal in those cases in which it is now exercised cannot be restricted without giving dissatisfaction to the people; they appreciate it as a great constitutional privilege which they have obtained under the British Government of setting forth their grievances and obtaining justice in one place or the other.

7120. (Mr. Dutt.) Suppose that plague relief measures had to be adopted, and the people had to be segregated, or women had to be examined, do you think an Advisory Board would on such occasions be of some help to the Collector?—As a matter of fact there has been plague in Mangalore

for the last five or seven years, and I have had much to do with it during the last few years; we have there what we call a Vigilance Committee consisting of 40 members; we meet every fortnight, and we get information from them as to the localities where dead rats are found and so forth.

7121. Are these non-officials?—Yes; in that way they are of use, but their influence on the public is practically *nil*; the people do not care very much. But there are some influential persons who do render us valuable assistance.

7122. If such influential persons were made to form an Advisory Board, could they in times of plague be of some assistance to the Collector?—Yes, it has been found of assistance and we have now a Vigilance Committee in Mangalore.

7123. Then, on the occurrence of famine or scarcity, could the members of an Advisory Board if properly elected or selected be of some use to the Collector in representing to him the condition of different classes of people whose condition is not generally known to the higher authorities?—I do not think the Advisory Board will know much about what takes place in the district or in the *taluk* which may be afflicted with famine. The Collector, as it is, is touring about in his district, and he is able to consult on such occasions various people.

7124. You think on famine occasions they would not be of much use?—I do not think that beyond drawing upon their imagination they will be of much use.

7125. Not as private un-official members?—No.

7126. Then with regard to occurrences such as floods and other calamities; would they not be of any use in giving an idea of the amount of remission that should be granted?—No. I had occasion to work in connection with the floods of the Kistna, and also at Cuddalore; it was not possible to get any help from any of these local people, and I do not expect that any good could come from consulting them.

7127. Did you make a selection of the people best able to advise you on those occasions?—Yes.

7128. Then on occasions when the Government has to explain a particular measure to the people, would the instrumentality of some of the leading men be of help to you?—In theory it seems all right, but in practice I do not think it will be of much use.

7129. Have you ever tried the experiment of having the object and scope of Government measures explained to the people through the leaders of the different communities?—But there are so few leaders; there are so many factions and feuds.

7130. I say, leaders of the different communities?—But there are so many different communities; there is no genuine leadership anywhere.

7131. Have you ever tried it?—There is no occasion to try it, because I know it.

7132. You say that there are so many factions and feuds; would the leaders of these contending factions be of some use to the Collector in bringing them together and effecting some sort of reconciliation and restoring peace?—People who are connected with factions are absolutely useless on such occasions; we have to look to other people who belong to neither faction, and they help.

7133. You have received no help from the leaders of these factions?—No, one distrusts the other; but people outside the factions are useful.

7134. Lastly, in ordinary concerns relating to the condition of the people in the villages, would the leading men be of any use, if an Advisory Board was formed, in keeping the Collector and the Divisional Officer informed of the condition of different villages?—I do not think so at all; I think it is rather a theoretical thing; it sounds very well in theory, but in practice it will be found impracticable.

7135. So that except on the one or two points which you mentioned first, you do not think Advisory Boards would be of any use at all?—No, I am not in favour of Advisory Boards being formed.

7136. (*Mr. Hichens.*) I understand you to say that a Vigilance Committee might be useful as an *ad hoc* body?—Yes.

7137. That is in a special emergency, but you do not say that they should be constituted into an Advisory Board?—I do not mean that at all; I mean that whenever we want to form such a Committee we do form it.

7138. Would your point of view be that if the Collector wanted to get at the opinion of the people of the country he should do it by knowing the people?—If he is a Collector who is in touch with his people and knows his business, he will know where to go.

7139. Do you have Agricultural Societies and other Societies?—Yes, we form them on occasions, whenever we want them. I am President of the District Agricultural Society of Mangalore, and I have under me several branch Societies.

7140. There are several of those Societies, and if at any time they wanted to make representations to you, you would always be prepared to hear them?—I think that those Collectors who are in touch with the people can obtain first hand information and advice from the people. With such Collectors the whole district is an Advisory Council.

7141. (*Mr. Meyer.*) You spoke of the unpopularity of any fresh taxation?—Yes.

7142. Did you hear the suggestion of the last witness that the progress of education should or might be accelerated by levying a special education cess and entrusting schools to special School Boards?—That would be most unpopular.

7143. Are the municipalities popular in your opinion?—The municipalities are popular where the work is properly conducted. Of course people do not wish to pay taxes, but nevertheless they do not grumble much if the taxes collected are properly utilised.

7144. But they object to fresh taxation?—They do not want taxation.

7145. So that they would not like a new municipality or a new Board to be established?—No; very often when we think of starting a municipality they object.

7146. Have you had very much experience of such municipalities elsewhere?—Yes, I was *ex-officio* Chairman of the Salem municipality, which is the third largest municipality in the Presidency, for a year. Then I was elected Chairman of the Cuddalore municipality, which is also an important one, for five or six years.

7147. Could the municipal Councils be given larger powers than they have at present?—I think the powers they have are fairly large; I would wait.

7148. Have they not to go up to Government in a variety of matters such as the appointment of petty clerks?—Yes; all those powers I would give.

7149. Then you do not think that any really big matters should be given to them, but in certain little points restrictions might be reduced?—Now they cannot appoint, without reference, subordinates on salaries of Rs. 50 and upwards; I would delegate all these powers to them, and, within the budget, I would allow them a free hand as far as possible.

7150. Have you had any experience of factions within the municipalities themselves?—Several.

7151. In that case, suppose there is a faction in the municipal Council, do those who are out-voted accept the situation, or do they at once proceed to an appeal to Government say?—There is no appeal to Government. There was one faction quarrel in the Mangalore municipality, when matters had to be reported by the Collector to Government; in another instance, in Cuddalore,

factions were so bad and the municipality was mismanaged to such an extent that it was disfranchised.

7152. What do you mean by disfranchised?—The right of election was withdrawn, and it was reduced to fewer members.

7153. (*Sir Steyning Edgerley.*) The last witness said that he considered that no progress had been made in the extension of primary education in the last ten years—that it was very much in the same state as it was ten years ago; do you agree with that view?—No, I do not agree. We have been endeavouring our best to extend primary education; we have now a larger number of schools, and the Government are giving us a provincial grant for the construction of new schools from their allotment of six lakhs; every year we are building new schools and opening new schools, and taking new schools under the grant-in-aid system.

7154. The statement would not be true of your district?—Not of my district nor of several districts where I have served.

7155. (*Sir Frederic Lely.*) I do not understand you to say that we should not give power to the panchayats to levy a tax; was not what the people objected to our obliging them to levy a tax?—Yes.

7156. Would you object to giving the panchayat power to levy a tax if they wished it themselves?—The measure would be unpopular.

7157. You mean even if the people through their panchayats did not object to it?—Yes.

7158. Would you object to giving them power, say, to make a rule that every householder should keep the ground opposite his own house clean?—He is expected to keep his surroundings clean now.

7159. But there is no power to compel him to do so?—He can be charged with a nuisance under the Nuisance Act or under the general provisions of the Indian Penal Code.

7160. If he does not keep the road in front of his house clean?—I mean his own surroundings.

7161. I have no doubt in your part of the country there used to be a sort of understood rule in the village that every man was responsible for the land on both sides of his house?—Yes, provided that the ground belonged to him.

7162. More than that—I mean the high road opposite to the house?—He is not bound to clean it.

7163. I do not say he is, but suppose the panchayat made a rule making it compulsory on a man to keep the high road clean for a certain length opposite his house under a penalty, would you see any objection to that?—No; such things might be done by the panchayats.

7164. That is to say, you would give them a right to impose such obligations of their own accord?—Yes, if they are willing to do it; and the power should be, in the beginning, such as not to involve much responsibility, and at the same time give an opportunity to these people to be educated in such matters. I would have village panchayats first.

7165. Would you or not give the village panchayats power to impose such obligations on householders in the village?—Yes, that is a reasonable obligation.

7166. Then you say the Collector is very heavily worked?—He is heavily worked; I should like him to have more time to mix with the people.

7167. Is the Divisional Officer also very much overworked?—The Divisional Officer also is overworked, because he has much to do now, and some of the powers of the Collector may be delegated to him.

7168. The *jamabandi* is done by the Divisional Officer and also by the Collector? The object of the *jamabandi* is that the officer may pass in review the revenue accounts of the year?—Yes.

7169. And draw his deductions as to the progress of the village or its retrogression?—Yes, and settle all disputes.

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7170. And get all the villagers in and hear what they have to say ; in fact, to review generally the state of affairs in the village?—Yes.

7171. As a matter of fact is that done?—It is done. During the time of the *jama bandi* the other work is practically stopped, and for nearly a month or so almost the full time of the Collector is devoted to this purpose.

7172. How many villages would the average Divisional Officer have to do in the course of the season?—The *jama bandi* lasts for a month.

7173. How many villages would he have to do the *jama bandi* of?—Each *taluk* consists of 250 or 300 villages.

7174. You do not think that the work of the *jama bandi* does degenerate into mere routine?—Not in our case. Of course there are some officers who take no interest ; such instances are known, but in the instances I have come across at *jama bandi* these things are carefully gone into.

7175. Another branch of your work consists in revising the calendars of criminal cases?—Yes.

7176. Is that very heavy?—Yes, it gives a great deal of work, because the District Magistrate, if he does his duty conscientiously, has to go through these calendars.

7177. Does he as a matter of fact?—I do.

7178. Can you give me an idea of the number of calendars that come up in the course of the year?—I have got 5 *taluks* in my district. There are about 500 to 600 cases in each sub-magistrate's file per annum ; that would be 2,500 cases almost.

7179. You examine every one of them?—Every one ; but there are many calendars in which we just see whether there has been much delay, and exercise our judgment.

7180. As a matter of fact is not most of that work done by an office clerk?—Oh no. It is done by myself.

7181. (Chairman.) Do you think there is any obstacle in the way of a British Collector mixing with the people of his Collectorate?—Yes, I think there are several obstacles, and the chief of them is that generally English Collectors are disposed to be exclusive.

7182. They do not as a rule make advances to the native gentry?—There are some Collectors who are very good, but as a rule they are rather exclusive.

7183. Would the Indian population, whether Hindu or Mahomedan, welcome advances made to them?—Certainly. I think this exclusiveness is greatly felt, and as soon as this fetish is overthrown the better for administration.

7184. Would there be anything in the habits or customs of either one race or the other which would naturally exclude them and which would be a fatal obstacle?—There are some such obstacles among Brahmans, but they are disappearing as

Western education is progressing. For instance not so many years ago a Brahman would never shake hands or touch anyone who was an alien in religion ; now they take no notice. They have been given a liberal education under the British rule, and they are willing that there shall be better social intercourse between themselves and their English comrades.

7185. And would you say the same of the Muhammadan community?—Yes. The Muhammadans have much in common with the English people, who are "the people of the book."

7186. I may take it then that, while there is no absolute bar to friendship on either side, any advances made by the European officers would be welcome?—Certainly. I think it is highly necessary that such advances should be made, and, as the Collectors are the higher persons, I think the advances should come from them first.

7187. You desire to add something about the Forest Department?—With regard to the forests no doubt the policy of the Government of India is that the Forest Department should be worked for the benefit of the people—the agricultural community—but at the same time in practice that policy is not very much realised. Very often the raiyats do not get the small privileges which might be extended to them without deteriorating the forests. The Collector who is the man on the spot knows all the demands and requirements of the raiyats, but when a representation is made by them, it has to go through the Collector to the Conservators, and the Conservators, who are professional people, look at it from a professional point of view only, and very often the Collector's suggestion is not approved. The result is that the people do not get what they should get and there is great dissatisfaction. I may say at once that on account of the forest laws there is very great dissatisfaction among the agricultural classes, and I think it is a matter which deserves the careful consideration of those in authority. The result is this ; what is not granted to these people fairly is obtained by them unfairly, that is by bribing the forest guards ; they get more than what we could give them fairly, and the whole thing is done in an unsatisfactory way. I should like to have these small forest privileges given to the people.

7188. You would like to see the restrictions which are laid by the present forest laws and regulations upon the village communities bordering on the forests and reserved lands overhauled, with a view to seeing whether small petty restrictions could not be got rid of?—Yes.

7189. Also you imply that the quality of the forest guards requires considerable improvement?—No ; I do not think you could improve the quality of the forest guard very much by giving them one or two rupees more, but I want more superior officers—more rangers and deputy rangers to supervise these subordinates.

(The witness withdrew.)

Adjourned.

EIGHTH DAY.

MADRAS, Saturday, the 30th November, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, Chairman.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

Mr. N. MACMICHAEL, I.C.S., was called and examined.

Mr. N.
Macmichael.

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7190. (Chairman.) You are President of the Madras Corporation?—I am Acting President just now. I am a member of the Indian Civil Service, officiating as President of the Municipality during the absence on leave of the permanent President.

7191. Will you briefly state the nature of your duties?—The duties of the President are laid down in Madras Act III. of 1904.

(a) The entire executive power under the Municipal Act vests in the President,

and he exercises supervision and control over all municipal officers and servants (Section 20):

- (b) he prepares the Administration Report (Section 30):
- (c) he makes arrangements for the elections of Commissioners (Sections 38-53):
- (d) he appoints and dismisses subordinate officers and servants (Section 58):
- (e) all contracts are made by the President on behalf of the Corporation (Sections 66-67):
- (f) he presides at meetings of the Corporation (Sections 72-80) and of the Standing Committee (Sections 83-85):
- (g) he prepares the budget (Sections 91-98):
- (h) he sees to the collection of taxes and tolls leviable under the Act (Sections 115-191):
- (i) he attends to the distribution of the water supply (Sections 193-196):
- (j) he looks after drains, latrines and urinals (Sections 208-227):
- (k) he is responsible for the maintenance, repair, and protection of the public streets (Sections 229-259):
- (l) he deals with building applications (Sections 260-289):
- (m) he looks after the lighting of the public streets (Section 290):
- (n) he attends to sanitation (Sections 292-403).

7192. The entire executive power of the municipality rests in your hands?—Roughly speaking, yes.

7193. You make reference to a Standing Committee which exists for certain purposes; do you have committees or sub-committees of the Corporation at all?—I have been in the office for seven weeks; there were several committees, I believe, previous to my appointment; the reports of them came before the Corporation during my time; I have not actually sat on any such Committee.

7194. They are not Standing Committees?—No, they are appointed for special purposes. There is a Standing Committee which meets twice a month.

7195. What does that do?—The duties and powers of the Standing Committee are laid forth in section 17 and the following sections of the Act.

7196. There are no Standing Committees in existence for the special consideration of housing, or sanitation, or drainage, or anything of that sort?—Such committees have recently been in existence; I cannot say off-hand whether any such special committee is in existence at the present moment.

7197. Do you find that you can deal with all this mass of detail yourself?—A great deal of that is dealt with by the officers under me, the Engineer, the Revenue Officer, the Health Officer, and so forth.

7198. The duty that is entrusted to you as Chairman has in fact to be done by some other officer, although you are responsible?—Yes; my duty, I should say, consists to a great extent in supervision over these officers.

7199. Is that the principal reason that the Government appoints the Secretary, the Engineer, and the other principal officers of the Corporation?—Because their duties are so important.

7200. Had you been head of a District Board or Municipality before you were appointed to your present position?—I have had about six years' experience as President of a *taluk* Board; I have only been Chairman of a district municipality for a short time.

7201. From such short experience as you have had during the last seven weeks, could a great deal of your duties be quite as well done by Standing Committees of the Corporation?—I consider that a great deal of the work I have been doing during the last seven weeks should have been done by the clerks in my office; they are hopelessly incompetent to do it in my opinion.

7202. Therefore it would be just as well that the members of the Corporation, who must be interested in the town, should have some power, and it would

give them an interest to take part in executive work?—You mean with a view to relieving me of some of my work?

7203. Yes?—The first thing to be done in that direction is to reform the internal constitution of my office. The municipal office is in a hopelessly inefficient state at present.

7204. What we are rather considering is the possible devolution from you of some of your authority and power to somebody else. Would it, or would it not, be well in your judgment to relieve you of some of your executive power, while retaining to you, as Chairman, the directing power?—I am afraid I cannot answer such a question.

7205. Let me put this by way of illustration; the Mayor of a Corporation at home would have under him the Chairmen of different committees, each of whom has within the jurisdiction of his committee large executive powers; the Mayor exercises a general guiding influence. Would the application of some such principle as that be advisable in the case of the Municipality of Madras?—I should say that the present officers under me—the Engineer, the Health Officer, and so on—take the place of such committees.

7206. But you do not think it would be well to substitute for these permanent officials, whom you now have, some members of the Corporation?—Speaking off-hand, I should say that I do not know of any reasons for doing so.

7207. (*Sir Frederic Lely.*) Do you not find sometimes that your dual capacity produces inconvenience? I suppose a good deal of the discussion in the Corporation consists of criticism, more or less, of your acts as Executive Officer, does it not?—To a certain extent; it is the duty of the Corporation to bring to notice, and they may do so by resolution in the Corporation, cases of neglect in the execution of municipal work or of waste of municipal property.

7208. That is a challenge of your conduct as Executive Officer?—That is a challenge of my conduct as President.

7209. Does that not make your position as President rather anomalous?—I have not considered that point.

7210. Do you not consider that a better arrangement would be to separate the executive authority from the presidency of the Corporation?—The Corporation have absolutely no power to do anything except to express opinions.

7211. Take the officers in charge of particular departments as individuals; could the actual work of those officers be handed over to a committee?—No, the work of the Engineer could not be handed over to a committee unless they were skilled Engineers, nor the work of the Health Officer unless they were skilled Health Officers.

7212. The suggestion is that your executive supervision should be handed over to a committee; as a matter of fact, can executive powers be so well handled by a committee as by an individual?—No.

7213. (*Mr. Dutt.*) You have said that one of the duties of the members is to criticise and find out whether there are any defects in the working of the system; have the members anything else to do besides that at the meetings of the Corporation?—Yes; their general duties are defined in section 16 of the Act. They have to consider statements of receipts and disbursements and all papers and reports, and pass such resolutions thereon as they think fit and so on.

7214. Are there any duties in regard to sanitation or education or any branch of municipal work in which you think the constitution of a sub-committee would be useful in order to supervise the work of the Executive Officers?—In practically every branch it is most useful that the members should bring to notice any neglect that they see on the part of the executive. Whether the thing can be done any better by having actual sub-committees I should not like to say offhand.

7215. Does the President appoint all the officers, excepting the three officers appointed by the

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Government—the Engineer, the Secretary, and the Health Officer?—Yes. Under section 58 of the Act.

7216. That is done without consulting the members?—Yes, it rests entirely with the President.

7217. And the President has powers to fine, punish, or dismiss these officers?—Subject to the control of the Local Government.

7218. Is there any appeal from the order of the President?—Section 59 provides that “any municipal servant in receipt of a salary of not less than Rs. 50 per mensem may appeal to the Standing Committee against an order of dismissal by the President, and any such servant in receipt of a salary of not less than Rs. 200 per mensem may further appeal from the order of the Standing Committee to the Corporation.”

7219. Have men who get less than Rs. 50 any sort of appeal against an order of dismissal?—Not that I am aware of.

Mr. H. D. TAYLOR, I.C.S., was called and examined.

Mr. H. D.
Taylor.

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7223. (Chairman.) You are Secretary of Government in the Local and Municipal Department?—The Local and Municipal, the Educational, and the Legislative Departments.

7224. Will you state briefly the organization of your department and the nature of your duties?—The Local and Municipal Branch deals with and receives references from the following officers or bodies, apart from memorials which may be addressed by private bodies or individuals :

- (a) District Boards (23) ;
- (b) district municipalities (60) ;
- (c) the Madras Corporation ;
- (d) the Military Authorities in matters affecting the budgets, account rules and audit of Cantonment Accounts, Cantonment taxation, and similar matters ;
- (e) the Sanitary Board ;
- (f) the Sanitary Commissioner ;
- (g) the Sanitary Engineer ;
- (h) the Inspector of Boilers.

This covers all matters connected with local and municipal administration on which references are made to Government, the chief of which are the annual reviews for each individual District Board and municipality in regard to budget and administration reports, and the review of the notes of the sanitary and audit inspecting officers ; orders in regard to the increase in municipal taxation ; the sanction to the levy of fees in cases in which the power has not been delegated by Government ; the sanction to revision of the establishments of local bodies, the examination of schemes for the improvement of sanitation, drainage and water supply ; the examination, in consultation with the Financial Department, of applications for loans and grants to local bodies ; the examination of schemes for District Board railways, and all other matters connected with plague, sanitation and vaccination—including matters dealt with in the King Institute of Preventive Medicine ; and the annual reports in connection with these subjects. Also the framing of rules and bye-laws under municipal and local Acts, and decisions in election petitions in which an appeal lies to the Local Government.

Under Education, references are received from the Director of Public Instruction, from the University of Madras, and the Superintendent, Government Central Museum. The references cover a wide field, including the revision of educational rules and the Grant-in-Aid Code, the sanctioning, above certain limits, of grants-in-aid under that Code ; questions relating to the revision of establishment, or for new schemes of educational policy ; the distribution of special grants for special purposes to local and other bodies ; the examination of the budget ; the grant of exemption, in so far as the power has not been delegated under the Public Service Notification ; and the annual review of the administration.

7220. (Mr. Meyer.) Speaking generally as to this Standing Committee in regard to the Executive Officer, is it purely an advisory Council or is its sanction required to a variety of things before the President can act?—It has got a good deal of semi-executive power. Its sanction is required in a great many cases.

7221. In respect of executive acts of yours are there appeals to the Corporation as a whole—speaking generally?—No ; under section 427 of the Act “An appeal shall lie to the Standing Committee” —then follows a long list of orders of mine—“from notices or for action taken or proposed to be taken by the President under various sections ; the decision of the Standing Committee on any such appeal is final.”

7222. Then one may say the executive power is shared between yourself and the Standing Committee?—Yes, the Standing Committee has a considerable amount of practical executive power.

(The witness withdrew.)

The Secretary is the Secretary also to the Legislative Council ; he attends meetings of the Council and of Select Committees, and attends to all legislative business before the Council ; the election and appointment under the President's orders of the Members of the Council ; and to interpellations, memorials and the agenda paper. He is responsible for a record of the proceedings of the Council and for seeing that the various enactments as revised from time to time, are kept up to date, and that revised lists of local rules and orders having the force of law are prepared and published periodically.

He is also, in his official capacity, a member of the Sanitary Board which considers sanitary schemes suggested by local bodies and advises those bodies in connection with such schemes, and sanctions schemes and prepares type designs for sanitary buildings.

The Gazetted Staff under the Local, Municipal, Educational and Legislative Departments is as follows :—

SANITARY DEPARTMENT.

- 1 Sanitary Commissioner.
- 1 Deputy Sanitary Commissioner and Inspector of Vaccination.
- 1 Officer as Superintendent of the King Institute of Preventive Medicine, Guindy.
- 1 Sanitary Engineer.
- 1 Assistant Sanitary Engineer.
- 1 Inspector of Boilers and Prime Movers.
- 1 Assistant Inspector of Boilers.

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The District Medical Officers are also District Sanitary Officers. In seven districts, Sanitary Assistants to the District Medical and Sanitary Officers have been appointed. The latter are under the immediate control of the Presidents and are paid from Local Board Funds. They are not Gazetted Officers.

EDUCATIONAL DEPARTMENT.

- 1 Director of Public Instruction.
- 21 Members of the Indian Educational Service—including 3 Inspectresses.
- 41 Members of the Provincial Educational Service.
- 3 Assistant Inspectresses.
- 2 Law College appointments.

I do not consider that the Directors and Inspectors-General perform any specially useful function so far as the Madras Presidency is concerned. I refer more particularly to the Director-General of Education and the Sanitary Commissioner with the Government of India. I incline to the opinion that their existence must tend in some degree to weaken the authority of the Local Government over its own Executive Officers, though

correspondence on personal questions is no longer permitted. The responsibility for the details of local administration must rest with the provincial Heads of Local Departments subject to the general control of the Local Government. These must have a better knowledge of local conditions than a single officer with the Government of India possesses, and probably greater experience. Equally good results could be obtained by conferences once every 3 years or so at a suitable season and centre, where results and conditions could be compared. In the case of Sanitary Commissioners I doubt whether any practical results would follow from such conferences, as their duties are confined mainly to inspection and advice with reference to special local conditions. Directors-General should not be allowed to call for fresh statistics that do not exist in published form.

Schemes of educational reform in recent years date mainly from the Educational Conference of 1901, and hence the initiative has mainly been taken by the Government of India in accordance with the resolutions of that Conference. I am in favour of allowing the Madras Government to develop its educational policy on its own lines, in accordance with the funds which may, from time to time, be available to meet the cost of such development, adopting such suggestions from other provinces as may be found suited to the local conditions of this Presidency. If any special schemes involving a large outlay, which do not form an item in the provincial programme of development, are undertaken owing to a mandate from, or at the instance of, the Government of India, financial assistance should be given by the Government of India to the Local Government to the extent necessary for giving effect to those proposals.

I do not consider that of recent years there has been in the Educational and Local and Municipal Departments any material increase in the demand for statistics. The statistics as embodied in the annual administration reports on Education, Local Boards and Municipalities, Sanitation and Vaccination, have been accepted as sufficient for some years with few variations. For the Madras Municipality new details as to the causation of deaths and vital statistics were called for recently. The alterations in the educational rules have led to some slight revision of the forms submitted by local bodies in the matter of education.

Subordinate officers are bound to send on to Government all appeals addressed to Government, whether an appeal lies or not by rule, and whether or no the question has already been decided. Officers might be authorised to withhold appeals in such cases, and send an annual list to the Government. When a case has been decided by the appellate authority, it should not be reopened except upon a certificate of the authority passing the order that it contains new matter such as materially to affect the merits of the case. Second appeals might be disallowed except in such cases. As to appeals by local and municipal servants, these are governed by rule under article 24, Municipal Account Code, and Articles 414 to 421, Local Fund Code. The final powers of Presidents of District and *taluk* Boards might well be enhanced. There should be no appeal against fines up to Rs. 5, or against orders of suspension up to one month in the case of Local Board servants.

There are under the Madras Government 23 District Boards with 82 *taluk* Boards and 382 unions subordinate to them. There are 60 district municipalities in addition to the Presidency Municipality. Section 288 of the District Municipalities Act, 1884, and section 160 of the Madras Local Boards Act, 1884, authorise the delegation by the Local Government to any person of all powers except those specified in the first chapters of those Acts. Similarly section 159 of the Local Boards Act, 1884, authorises the Local Government to delegate to any person any of the powers conferred on the Collector by that Act. The Madras City Municipal Act, 1904, does not provide for the grant of any powers by delegation. The powers of the Local Government have already been delegated to a considerable extent in minor matters relating to Local Fund and municipal

administration to Presidents of District Boards and to Collectors respectively. Cases in which further delegation appears possible are dealt with from time to time as they are brought to notice. The question of the extent to which further delegation of powers could be extended under the District Municipalities Act was reviewed in detail only two years ago. It does not appear possible to delegate additional powers to municipal Councils to any material extent except in regard to the creation of new appointments and revision of establishments; these bodies already enjoy a considerable amount of freedom in regard to expenditure from their balances. Under the existing financial rules such freedom has not hitherto been permitted to Local Boards, and the restrictions in that respect have, in my opinion, been detrimental to the administration of those bodies, and have led to the accumulation of considerable balances. The finances of the Boards can be dealt with by the Local Government individually and not as a whole without reference to the Government of India. Local bodies have ample discretion, within their means, for the selection of works for execution, but there is a great tendency for them to fail to discriminate between charges of a recurring and non-recurring nature, and to submit proposals for the former on the strength of a balance or of savings in a single year, without seeing whether the charge can be met in future years from the expansion of their normal income.

I consider that some concession might be made to the Corporation of Madras in regard to the power to create minor appointments up to a certain limit, and to revise establishments within that limit. There are also certain other powers as to local taxation under section 57 (iii), (v), (vi) and (vii) of the Local Boards Act that might in my opinion be delegated to District Boards, and the appointment of members of union panchayats might be delegated to Revenue Divisional Officers. If it be held that the Government are to have ultimate responsibility for the proper administration of local affairs then I doubt whether further concessions should be made. But if the local bodies are to bear the entire responsibility, these concessions might be granted. I should however view with some misgiving the grant of full control as likely to lead to waste and extravagance. In the case of such powers being granted, final control would have to be left to the auditor, and there should be no coming up to Government with applications to whitewash irregular expenditure, which so often occurs at present. If extended powers are given to municipal Councils I think that the standard of franchise should be raised. I am not convinced that the present standard secures efficient representation or the selection of candidates best qualified to hold responsible office.

So far as my own personal experience as Collector goes, the creation of District Advisory Councils would not serve any useful purpose. A Collector who knows and takes an interest in the administration of his district possesses all the facilities that he requires for obtaining the opinions of leading gentlemen in the district on points on which their advice may be of value both generally and as to local details. The appointment of a definite Council might limit his powers and facilities in this respect.

I do not consider it desirable to give District Boards any power of control over the smaller municipalities. Such a proposal would not fit in with the system which prevails in this Presidency. Of the 60 municipalities, only three—two of which are Hill municipalities—have a population of less than 10,000, while there are only five with a population between 10,000 and 15,000. The municipal Councils have no official representation on the District Boards, while the funds of the two bodies are raised from different sources and assessed on different principles. It might be desirable on the other hand to abolish one or two of the smaller municipalities in the plains and to place them in the position of unions, and thereby bring them within the ordinary Local Fund system.

7225. Do the District Boards and municipalities cause you a considerable amount of correspondence?—A very great deal of correspondence.

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7226. Could you give us any sort of idea what the proportion of time is that they occupy of yourself and your staff?—The Department is separately staffed; for the Educational Branch we have a separate class of staff, and again in the Legislative and again in the Municipal Branches. Almost the full time of the municipal section is taken up with the District Boards and municipalities; there is sanitary work as well.

7227. What staff have you in the Local and Municipal Department?—About 30 altogether.

7228. What proportion is that to the size of the Educational Department staff?—The Educational and Legislative staff only numbers about six.

7229. Amongst your duties you are a member of the Sanitary Board. Has the Sanitary Board, which consists of yourself, the Sanitary Commissioner, and the Engineer-in-Chief, any power of deciding upon the schemes which are submitted to them?—To a certain limit.

7230. What is that?—Under the rules of the Sanitary Board, as approved by Government, all schemes for sanitary improvements estimated to cost over Rs. 500, received from municipalities or local bodies, have first of all to be approved. Plans and estimates for such schemes are sent through the Sanitary Engineer to the Sanitary Board. The Sanitary Engineer himself disposes of all schemes estimated to cost between Rs. 500 and Rs. 1,000; anything over that has to come on to the Sanitary Board, and in minor schemes they express final approval.

7231. But have they power of decision; can they say, "Yes, we pass this scheme," or send it back?—They approve it with, or without, modifications, but the municipal Council or the Local Board will have to adopt it and sanction the estimate, and allot funds for the work. There is a difference between a general approval of the scheme and sanction to the estimates; sanctioning estimates is the province of the Sanitary Engineer up to a certain amount, or of the Public Works Department in excess of that amount—that is in cases of schemes involving an expenditure of Rs. 10,000 and upwards.

7232. Does the Sanitary Board stand in the place of the Local Government Board in England; has the Sanitary Board power to say to a District Board or a *taluk* Board which sends it up a scheme, "Yes, we sanction this scheme and you can spend the money"?—No. It has no such power; it has no control over the funds; it may sanction a minor scheme administratively, as being sanitariously sound.

7233. Could it finally sanction and dispose of a scheme sent up to it by the District Board?—It can sanction a scheme up to Rs. 10,000; anything over that would go to Government. That does not mean sanctioning the funds. The Board has no control over the funds.

7234. Suppose they say, "This is a good scheme, we approve of it," then there is no further appeal as to the soundness of the scheme?—No, except that there is a technical scrutiny over the estimates, which is exercised as an executive duty by the Sanitary Engineer up to Rs. 10,000.

7235. Therefore the Sanitary Board has no ultimate power of decision; after all the review they give a scheme it has to go somewhere else, first for financial, and secondly for technical, scrutiny?—Practically. They are really advisory; they are advisory up to certain limits.

7236. (Sir Steyning Edgerley.) As to this Rs. 10,000 limit; the work comes from the District Board through the Sanitary Engineer and the Sanitary Commissioner to the Sanitary Board?—Yes.

7237. So that so far as the approval of the scheme up to Rs. 10,000 is concerned, it goes nowhere else?—No, the Government do not express specific approval of schemes below that limit; unless the question of a provincial grant or loan has to be considered the Board has final control except as to the provision of funds and the technical scrutiny of the scheme.

7238. (Chairman.) Practically, therefore, every scheme has first of all to go to your colleague, the Surgeon-General, who sees it once, to your colleague, the Chief Engineer, who sees it twice, and to yourself who see it twice, first as a member of the Sanitary Board, and then as Secretary of the Local and Municipal Department?—I should not see minor schemes, below the limit requiring the sanction of Government, more than once.

7239. What is that limit?—There is practically no limit; proposals would only come to Government when there was a question of providing the funds when the application is made by the Board. Local Boards can sanction estimates for ordinary works themselves up to Rs. 2,500 or up to Rs. 5,000 when they do not include special masonry work.

7240. Then over Rs. 2,500 they come to you twice if they include masonry?—Sometimes proposals for works come to me twice, sometimes three times. On the Sanitary Board I can merely advise from the point of view of the interests of the Local Board.

7241. As Secretary of the Local and Municipal Department you advise again?—Yes.

7242. Therefore you advise twice on nearly every scheme of over Rs. 2,500?—On such sanitary schemes as come up to me in the Government I advise twice.

7243. Is that a good system?—It causes delay, but I think it prevents waste.

7244. It does not prevent waste of time?—It does not prevent waste of time, if you put it in that way.

7245. Is the decision you give as Local and Municipal Secretary any better than the decision and advice you give as member of the Sanitary Board?—When a matter comes up to me as Secretary of Government, the question is one of ways and means and financing.

7246. But you do not settle the question of financing?—I have to discuss it and see if it is a question of a loan or how funds can be provided; then the Financial Department has to be addressed on the subject as to whether the loan shall be sanctioned.

7247. Why should not the Sanitary Commissioner address the department straight away?—Because he has not the knowledge of the financial conditions of the local body.

7248. If he has no knowledge, what is the good of consulting him?—He is purely advisory on matters of sanitation.

7249. Does the Financial Department advise on sanitation?—No; if it is a question of a grant from Government or of a loan from Government funds it must go to the Financial Department in order that allotments may be made.

7250. You, as a member of the Sanitary Board, have the knowledge at your disposal whether or not it is in accordance with your general regulations in the Local and Municipal Department; the Engineer, as an expert, has technical knowledge which enables him to criticise the scheme; why should your decision as members of that Board not be final instead of referring it to yourselves in some other capacity?—Because the Board merely decides on the sanitary aspect of the scheme without reference to the financial conditions.

7251. Cannot you do that at one and the same time?—No, the Sanitary Board has the records, for one thing. In some minor works I am inclined to think that the Sanitary Board might be given certain powers of disposal.

7252. You think that reference to the same people on two or three occasions is necessary in all these matters?—Reference is made on different points; one is whether the scheme is satisfactory from the sanitary point of view; the other is whether it is feasible from a financial point of view.

7253. And the same person cannot decide those two?—No; because as Secretary of the Government in the Local and Municipal Department I cannot say whether a scheme is sanitarily sound without the advice of the expert.

7254. Have you not got the advice of the expert; if not, what is the use of your Sanitary Engineer and Surgeon-General?—But we have to get that advice.

7255. But you have it when you are on the Sanitary Board; they are sitting by your side?—There is the further question of the provision of funds.

7256. Do you not think that the Sanitary Board ought to have the final power, consisting as it does of experts?—But the Board has not the materials upon which to form an opinion as to the practical aspects of the scheme.

7257. You say that annual reviews for each individual district come up to your department; how many such reviews reach you?—There are reviews from 60 municipalities, one from the Presidency Municipality, and 23 from the 23 Local Boards; the same with the budgets.

7258. Are all these annual reports necessary?—I think it is necessary that Government should know generally how the local administration is going on. If Government are supposed to exercise any control and to have any care for the ratepayers—the people who pay the local rates—then I think it is necessary that the Government should have some idea of how the money is spent.

7259. But only under those conditions?—That is a matter of principle; I am assuming that Government is responsible for seeing how the money is spent. Whether the Government has that responsibility or not is a matter of principle.

7260. Then if there was a very marked freedom given to the municipalities and District Boards, these annual reports and their return to your department would cease to be necessary?—I think they would still be very advisable; in many cases, for instance, the Government make large grants of money for roads, education, and other purposes; the Government ought to know how the money that comes, not from the local taxpayer but from the general taxpayer, is spent.

7261. You read all these reports yourself?—Yes.

7262. It takes time?—Yes; I cannot say that I read every word of them; I glance through them and I have tabulated statements which I check and compare.

7263. Is that a really necessary part of your work?—I think it is essential so long as the Government retain control, they should know how the money is being spent.

7264. There are something like 150 of these reports received?—I get 84 budgets, and 84 administration reports in the Local and Municipal Department; that is apart from the sanitary reviews, of course.

7265. Are these 170 which you have just referred to different from the annual administration reports?—There are 84 annual administration reports; there are 84 Local Boards and municipalities, and there are 84 budgets.

7266. Then besides that?—There are audit reports and reports of the Sanitary Commissioner.

7267. One each?—Not one each year; the Sanitary Commissioner inspects all the municipalities about once in four or five years.

7268. And you get reports from the Engineer upon sanitation as well as the Sanitary Board's report?—No, only as to special schemes—water supply and drainage.

7269. Therefore the greater part of your time is taken up by reading these reports?—A very considerable portion of the time is taken up by reviewing them.

7270. And you think that it is necessary to do that?—Yes; if the principle of Government control is upheld.

7271. Are there any necessary powers which could be usefully delegated to the Director of Public Instruction?—Yes, there are a certain number of powers that could be delegated to the Director of Public Instruction.

7272. You hand in a schedule of those powers?—Yes.

7273. All these are trifling questions?—Yes, that is my opinion; I cannot give the view of the Government, of course. There is one item here about the Lawrence Asylum; that is rather an important and special institution, and I think a certain number of papers should come to the Government with regard to that.

7274. As to these questions which are referred to, how many of these do you actually settle yourself?—It depends a great deal on the nature of the paper and whether any principle is involved.

7275. I will not say all, but some, at all events, of these reports, are submitted to you by officers who have equal experience with yourself?—Yes.

7276. Some of them perhaps by officers who have even longer experience than you?—Yes.

7277. Therefore unless there is some special reason such as the accumulation of decided cases, it would appear at first sight that some of your powers as Secretary might reasonably be delegated to an officer, or officers, who have equal experience with yourself, or even greater experience. What sort of proportion of cases which come to you are decided by you without reference to the Member?—I should say roughly about half or, perhaps, a little more—that is, in volume. Of course, a number of those routine questions are merely Gazette notifications; those go to the Assistant Secretary and not to me at all.

7278. Matters which for the convenience of Government must be notified and sent up to you for publication?—Yes.

7279. Of the half which you settle yourself, what sort of proportion in number do you think could be settled without reference to yourself?—Under the rules the sanction of Government has to be obtained to all establishments.

7280. Do not let us deal with the rules; let us deal with this from your own view of your work without consideration of any existing regulations. What amount of that work do you think could be practically settled by the officer who now has to refer them to you, without harm to the system of government generally?—I should think perhaps one-tenth; I am going very largely upon sanctions for establishments; I happen to know the figures of those.

7281. Then of the remaining one-half of the work which comes to you which requires the consideration of the Member of Council?—It is difficult to say; it all depends on the nature of the proposals; if there is any principle involved, of course it must go to the Member in the absence of a precedent.

7282. You think the remainder really requires the attention of the Member of Council?—Yes, I should say so; I do not speak of the number of papers but of the volume of work.

7283. Is this in reference to all your duties?—That is only as to the Local and Municipal Department. In education I should say that a larger proportion of papers goes to the Member of Council for decision.

7284. Have you with regard to these other matters that come under your notice got similar proposals to those which you make with regard to education?—No; powers have been very largely delegated to Collectors in regard to municipal affairs, and two years ago Government went very carefully over the lists to see what further powers could be delegated.

7285. You think that that has pretty well cleared off what, in your view, could be so delegated?—Under the existing law, yes.

7286. But what could be delegated suppose the law was profitably amended—could there be a much greater delegation?—There could be no further delegation under an amendment of the law, because

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the present Local and Municipal Acts provide for the delegation of every power except under Chapters I, which relate to the constitution; those powers could not be delegated.

7287. You say that the power to impose local and municipal taxation on railway administrations has not yet been delegated?—No; it could be delegated under the Indian Railways Act, but it has not been delegated by the Government of India.

7288. Could it usefully be delegated?—I think it would save a great deal of correspondence; the proposals are always approved; we always consult the Railway Department and the local bodies; then we write to the Railway Board, and, as a matter of fact, no representation has ever been refused, so far as I know.

7289. Therefore, from your experience, if the Government of India laid down some general rules for guidance, that delegation could safely be made?—Yes.

7290. And it would save a great deal of correspondence?—It would save about 12 letters a year.

7291. Somewhat lengthy letters?—These routine letters are rather lengthy because they have to give the facts and a statement of the services rendered by the local body.

7292. Then there is a delegation with regard to tramways which you would rather desire to have?—That is a delegation in the case of tramway lines outside the municipal limits; a tramway may run outside the municipal limits for a hundred yards; in that case the sanction of the Government of India has to be obtained. That would require an amendment of the Act; it could not be delegated outside the Act. It is not a very important matter; there are only a few references under the Act, but still they seem unnecessary.

7293. You are in favour of power being given to you for local purposes to borrow in the local market?—Yes, in the local market for local purposes by local bodies; I do not mean by the Local Government, but by the municipalities and District Boards.

7294. Would there be any difficulty in finding the money locally?—There might be, except at certain seasons of the year. Perhaps between June and October it might be easier; there is only one big case in which this has happened; that was the Tanjore District Board Railway.

7295. In that case it was rather a failure?—That was a failure partly because the Tanjore District Board Railway is not guaranteed by any special cess. The Tanjore District Board instead of levying land cess at the maximum rate, as it might have done under the Act, levied only a portion of the cess for ordinary purposes, and devoted the balance to a special railway guarantee fund. Therefore this railway loan is not guaranteed by a cess as in the case of other District Board loans.

7296. Were the Board unanimous in the matter?—I believe they were quite unanimous. I think, as a matter of fact, that of the total amount only about 7 lakhs was raised in the open market, and Government gave a loan for the rest.

7297. Would people in the locality, who are now in the habit of hoarding their money, be willing to take up District Board, or local municipality paper?—I think so at a reasonable interest—about 4½ per cent. There have been two or three cases in which small loans have been taken up.

7298. With regard to the Inspectors-General, must responsibility for the details of local administration rest with the provincial Heads of Local Departments?—I think they have most local experience, and they know best how to apply that experience by general principles to local conditions.

7299. You are not very anxious to have the interference of Directors-General and Inspectors-General because the provincial Government, through their Heads of Departments, know what is going on in the Presidency much better than a Director-General can?—I think so.

7300. Does the provincial Government, as far as you are concerned, consider that the officers under them—the District and Divisional Officers—have the same claim to non-interference?—I have no idea what the views of the provincial Government are. My own personal view is this. There might be delegation to a certain extent, but taking education for instance, the allotment of funds must rest more or less with the Director of Public Instruction because he has to consider the needs of the whole Presidency; whereas, if you delegate those powers to Inspectors and lower down the scale, they would want to get too large a share for their special district; therefore, there must be control.

7301. Are the Government of India justified in requiring some amount of supervision over the way in which the money which they allot for certain purposes, is spent?—I think the Local Government can be trusted to a greater extent to deal with allotments of funds than individual subordinates of the Government. It is a body that on the whole has more experience and a wider view of general policy, especially when you have to consider departmental interests against local interests; these interests have to be weighed in the balance very often, especially with regard to schools.

7302. Is the Director of Public Instruction of the same opinion as yourself with regard to these matters?—I believe he differs from me; he is inclined to departmentalise too much, specially with regard to Local Board schools. Some time ago a proposal was made that the Local Board should make a lump contribution to the department for educational purposes. I differ personally from that view. I think that the Local Board should have more control over the Local Board schools, and that they should not be entirely departmentalised.

7303. Does the Director of Public Instruction share your view as to the utility, or otherwise, of the Director-General of Public Instruction?—I have spoken to him about it, but I think he does not consider the appointment of much material use.

7304. The provincial Director of Public Instruction thinks that it is good to have a Director-General and that there is a greater chance of getting schemes sanctioned and funds allotted by the Government of India if there is a Director-General as an expert adviser to the Government of India?—I am rather inclined to doubt that. I do not think we have had any moral help in getting schemes sanctioned. In one matter with regard to a scheme for the re-organisation of Training Schools we were very much delayed; we pressed for a moderate instalment of reform; the Director-General did not understand our system and thought it covered much more than it did; we were only asking as to part, while he thought we were asking for the whole, and that led to delay.

7305. Your view is that any knowledge which the Director-General gets together from the different parts of India might make him tend towards an undesirable uniformity?—It might be so.

7306. And that if the provincial scheme differed from his view of the desirability of uniformity, the scrutiny of the Government of India might be a drawback to your getting a scheme which would exactly suit the requirements of the Presidency?—That is possible.

7307. Would it be probable?—I think it very likely would happen.

7308. Have you ever asked for, or adopted, suggestions from other provinces in this matter of education?—Not by Government. There was a conference two years ago of Directors of Public Instruction at which they compared views, but there were no formal resolutions passed; they compared their views, and if they found anything good in one province which they thought might be useful for adoption in another, they resolved upon adopting it accordingly.

7309. Have you, as a matter of fact, apart from that conference, ever asked for, or adopted, suggestions from other provinces?—There has been a tendency lately with regard to the rural schools

to attach a small garden to the schools. That idea was taken from the Central Provinces, I think.

7310. Is that the only case?—There might be other cases, but generally, I think, we have worked out our own policy as far as possible.

7311. Then you say: "There has not been any material increase in the demand for statistics"; you mean demand by whom?—By the Government of India.

7312. Do all these statistics which we have had referred to, the vital statistics and so forth, come to you?—The vital statistics are tabulated by the Sanitary Commissioner and are published in the Gazette, and a copy is sent to Government once every month.

7313. You, of course, see a great deal of the work of these municipalities and District Boards?—On paper.

7314. Do you ever get any suggestions from the Chairmen of these District Boards—from the District Magistrate in his capacity as Chairman of a District Board—as to how things might or might not be done?—No, the resolutions of the District Board are sent up for sanction or approval, and the resolutions contain the proposals.

7315. Suppose you got a suggestion from the Chairman of a District Board that such and such a course ought to be adopted in regard to some matter under discussion, would you think that he was exceeding his powers?—Certainly not. Frequently proposals come up for altering certain Code rules; they are always considered.

7316. I do not mean from the District Boards, but from the Chairman of the District Board. Suppose the Government disagrees with the proposals of the District Board, what happens?—If the Chairman of a District Board sent up a proposal, unsupported by a resolution, he would be told to place it before the District Board and to obtain the District Board's opinion.

7317. If there were suggestions and proposals as to the method of managing business in one of these municipalities, you would not send them back to him with a rebuke?—Certainly not; I think that any reasonable proposal would be considered.

7318. A good deal depends on the interpretation of the word "reasonable"?—It is a question of degree, certainly.

7319. But you do not perhaps, as a matter of fact, get these suggestions?—No, I do not think we have very many suggestions except as to special points on existing Codes.

7320. You are not in favour of the delegation of additional powers to municipal Councils, or District Boards?—Municipal Councils and District Boards must be considered more or less differently.

7321. Might further powers be delegated to the municipal Council?—As at present constituted, I doubt it.

7322. One of the witnesses has said that the control of Government is such that there is little scope for self-government remaining; you would not agree with that view, as regards municipalities?—I think municipalities have a fairly free hand; they can allot from their balance up to a limit of Rs. 500 for individual works.

7323. Is that giving them a free hand in administration?—Well, if the budget proposals come up they are considered; if there is no reason on financial grounds why they should not be carried through they are nearly always adopted; but the tendency is for establishments to go up by leaps and bounds without reference to financial considerations.

7324. Your experience is that the general idea of every municipality is not to clean streets, or light roads, or to make sanitary improvements, but to make appointments for people in the municipalities?—I think that with regard to a great number of the proposals it is not so much the proposals for appointments themselves as the

form in which they come; they ask for petty increases which are not justified; a man may have served as a peon at Rs. 8, that being the market value of his labour; a proposal comes up to raise his pay to Rs. 9 on personal grounds—not to raise the pay of peons generally, but to raise the pay of that particular peon; then that man dies and another appointment has to be made; that man starts, of course, at Rs. 9; he serves for a number of years, then another personal proposal is made to increase his pay to Rs. 10; so that the pay of the post—not of the man—is raised to Rs. 10; that goes on indefinitely.

7325. Who finds the money for this?—The municipalities.

7326. Do you think they would be so far forgetful of the length or shortness of their own purses that they would not get rather tired of this in time?—With greater responsibility it is quite possible that they might, but at present I believe that a large number of these proposals come to Government simply in order to throw upon Government the odium of refusing them; if they had greater responsibility they might exercise better discretion.

7327. Is it not desirable, in order to relieve Government of the odium which you say now attaches to them, to give the responsibility of refusal to the municipalities?—Provided the municipalities are entirely responsible for their own finances and held to be so; if that principle is conceded then I would give them the power.

7328. Therefore, if it was made clear to the municipalities that any extravagance would have to be met out of their own funds and could not be made up by provincial funds, you would be in favour of increasing their powers?—A trial might be made.

7329. And might be usefully made?—I will not say usefully; I do not know that the money would be expended usefully in all cases; in many cases it might.

7330. Are people ever likely to run unless they begin by walking?—It is hardly possible.

7331. Therefore, if you are ever to educate the people into self-government within their own doors, they must be allowed to make some mistakes?—Yes, I think so.

7332. It might be useful after all, notwithstanding possible financial blunders, to give the municipalities more power than they have?—Yes, but the franchise should be enhanced so as to improve the administration and so as to ensure a better class for municipal Councillors than in some cases exist. I do not for a moment say that there are not some very excellent gentlemen on the Councils doing excellent work, but the tendency of the municipal Councils is such that many gentlemen who are qualified to sit upon them and who would otherwise stand for election, will not do so.

7333. The whole of the municipal expenditure is met by municipal rates or cesses?—Not the whole; there are contributions or grants from Government in some cases.

7334. Do you know to what extent?—There is a question of these aided schools—schools which are aided through the Local Boards—by Government money given through the Local Boards; I think that might have to be changed.

7335. I am talking of municipalities?—The municipalities in the same way get certain grants.

7336. Therefore a certain proportion of municipal income is derived from grants-in-aid made by the provincial Government?—Yes.

7337. What is that proportion?—I believe Government gave last year about Rs. 60,000 for grants-in-aid to municipalities for education, and they have given a special grant for improving the standard of municipal elementary schools of about Rs. 17,000.

7338. What would that represent in proportion of the municipal income?—The municipal income

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is about 33 lakhs. I suppose the proportion contributed by Government would be about 2 per cent.; that is leaving out special grants for special schemes like water-supply and drainage, which amount to very large figures. That is why I think in many cases provincial control should be retained, because otherwise Government would have no security for the money it has advanced or granted for these special works.

7339. Would not that control, which in these cases seems to be essential, be met by the submission to, and approval by, the Government, of the particular scheme towards which they were to lend money?—That would not show whether taxation had to be enhanced to meet the interest on the capital involved in the scheme. All these schemes have to be very carefully examined, not only with reference to the schemes themselves, and their cost, and the details, but also with reference to the finances of the municipality, in order to make certain that the municipal finances can stand the expenditure.

7340. Would you give much the same sort of opinion with regard to the District Boards and *taluk* Boards?—I hope that there will be a change next year, but hitherto the District Boards and *taluk* Boards have not been allowed to make any allotments from their balances owing to the inclusion of the local finances in the general provincial and imperial budgets.

7341. You have seen the Resolution of the Government of India regarding the separation of Imperial and local finance?—I have seen the Resolution, but I am not quite sure how the account portion of it is to be dealt with. If the local bodies are given a free hand over their balances it will prevent accumulation. Hitherto the budgets have had to come up; there are 23 individual budgets; these are carefully reviewed; the totals under each head are then sent up to the Government of India and the necessary reductions are made. For the current year, after the budgets were reviewed, and the totals made up, the Government of India reduced the totals by 4 lakhs for works, and 2 lakhs for education. The budget proposals have thus all to be reviewed a second time. The result is that Local Boards, within their budgets, and Government, within the totals, cannot reappropriate. It is true that we are allowed to reappropriate under the rules. The *taluk* Boards meet once a month; it may take two months before we get estimates from all the District Boards, and by that time conditions have changed altogether. Not only that, but the past system has retarded the preparation and issue of the budgets; also they have had to be prepared on four or five months' actuals instead of coming in and being prepared more up to date.

7342. Then will this separation between imperial and local expenditure result in a reduction by a considerable amount of correspondence between you and the Government of India; will it reduce the correspondence between you and the local bodies?—It might tend to increase the correspondence if the sanction of the Government has to be obtained to allotments in excess of a certain amount; otherwise it would decrease correspondence on the budgets and it would decrease budget work; we should get budgets out much more quickly.

7343. Would it be advisable to delegate all this to the District Boards and municipalities?—Perhaps it might.

7344. Would it not be advisable to delegate to District Boards the power to spend their balances?—To a certain extent.

7345. At present that would have to come to you?—At present there are no rules; specific proposals for expenditure from balances have to go to the Government of India.

7346. Could not the Board of Revenue be consulted?—The Board of Revenue has nothing to do with such proposals, which come to the Local Government direct. I would give the District Boards power to spend up to Rs. 2,500 on individual items, provided that the balance was not

reduced below 5 per cent.; if the cost of any proposal, not included in the budget, exceeded that limit, I should say let it come up for Government sanction.

7347. Is there no sort of *via media* between the ultimate responsibility of the Government and that of the local authority?—I do not think so. It is a question of principle; either the Local Board must be responsible, or the Government—one or the other must be responsible. If the Government is responsible they must hold control especially in matters where they give funds from the pockets of the general ratepayer.

7348. Do you know whether, as a matter of fact, in other countries Government makes grants-in-aid to local authorities without assuming control at all over the way in which the money they so grant is spent?—I am not aware of that. I believe that in England everything is under strict rules and under the control of the Auditor.

7349. Have you no audit of these Local Boards?—Yes, there is the Accountant-General's audit.

7350. Might not the audit be the *via media*?—We must have rules here and a strict audit.

7351. Is there not a local audit now?—Yes.

7352. Might that not be trusted?—No, I think that the local audit staff is not sufficiently strong.

7353. Not sufficiently strong, or not sufficiently honest?—The pay of the highest clerks is about Rs. 70.

7354. Therefore, do you mean they are not sufficiently honest?—Perhaps they are hardly sufficiently reliable.

7355. Could not that be improved?—At considerable expense.

7356. We had a suggestion made to us that the District Board should be abolished, and one witness in reply to that suggestion said that the substitution of a strong *taluk* Board for the present District Board would entail a very large increase of correspondence with the Collector first of all and then with your department; do you think that that would be so?—There are 82 *taluk* Boards at present and there are 23 District Boards; that means that the work would be four times as much.

7357. Would it necessarily be four times as much?—I think so under the present system; at present the proposals of the *taluk* Board come through the President of the District Board.

7358. Might not some other considerations intervene which would alter this mathematical calculation of yours?—Not under present conditions, it would mean increased budgets, it would mean 82 budgets altogether; at present Government do not deal with the budgets of *taluk* Boards; they are all included in the District Board budget.

7359. And the District Magistrate, who is now President of the District Board, and, therefore, I suppose, the real supervisor of all these *taluk* budgets, would not be able to deal with new *taluk* Board budgets?—He could allot funds for distribution subject to the sanction of the Government as is done at present.

7360. Does he not practically control the *taluk* Board budgets at the present moment?—No, I do not say so. The Revenue Divisional Officer is President of the *taluk* Board and the members of the Board meet together and they consider their budget; these budgets are then sent up to the District Board where they are discussed and tabulated; if additional funds are required, the District Board consider what allotments can be made.

7361. (Sir Steyning Edgerley.) You suggest that the result of the recent orders of the Government of India excluding District and Local Funds from their budget should tend largely to freedom and elasticity in the administration of the funds of the Local Boards compared with the present system?—Yes, and saving in time.

7362. Might similar results follow a separation between imperial and provincial funds?—I have no

particular knowledge of the absolute financial relations between the Imperial and provincial Governments; there is a difference in that there are 23 separate District Boards, and that means 23 separate budgets; it is impossible to reappropriate from one District Board budget to another, without referring to them all. That is the difference between the relations of the Government of India and the provincial Government, and those between the provincial Government and the District Boards.

7363. In that case the provincial Government as regards provincial finance would be in the position that the District Board occupies towards the provincial Government in the separation I suggest. Would they not get greater freedom and elasticity in dealing with their own revenues if they were separated?—That I cannot say; I know nothing about the distribution and so on between the other departments, except as regards education.

7364. You are not in favour of the Director-General of Public Instruction; you think he is not much use to you?—I do not consider that he serves any useful purpose; I have no opinion one way or the other; as long as he does not interfere he may be a very useful adviser to the Government of India.

7365. Could he not fairly help the Home Department and the Government of India to understand the technical part of educational references?—Perhaps he might not have the experience; he may be a new man without any knowledge or technical experience of Indian conditions.

7366. But you would admit that it is a possibility?—He might be useful to the Government of India, but my contention is that he is no real use, so far as I can see, to the provincial Government.

7367. You are acquainted with an important review issued in 1904 of educational matters?—Yes, as the result of the Educational Conference of 1902.

7368. That is a useful document to all provincial Governments?—Yes; it has practically decided many questions; a lot of proposals were suggested before; they are not all original proposals of the Government of India; they embodied proposals made by Local Governments previously which had been under consideration for some time.

7369. So long as things of that sort are not imposed upon you by the Government of India, but you are allowed to adopt them if you like, you agree that that would be a useful document?—Yes.

7370. And similarly as to the annual reports of the Sanitary Commissioner and the Surgeon-General, are they not very useful?—I do not think they are of any material use, because our own Sanitary Commissioner deals with the local conditions on the spot.

7371. My point is that it is not a useless function to have somebody in the centre who can collect information and disseminate it?—That may be the case.

7372. So long as it is not disseminated in the form of orders?—Just so, and so long as our officers are not called upon to spend their time in tabulating special statistics.

7373. You think that the central officer ought not to be allowed to call for special statistics at all?—No.

7374. Would you allow him to correspond at all, or simply to take what he can get from the annual returns?—I would allow him to apply to the Government of India for anything he required, and if they thought it necessary, they could call upon us for the information.

7375. Then you say that local officers have no power to dispose of appeals addressed to the Local Government?—No, they must send them on.

7376. Whether they have been decided already, or not?—There are cases within my experience where I had to send an exactly similar appeal on the same facts twice, which had already been rejected by the Government.

7377. Would it not be simpler to give power to Local Governments to deal with such appeals?—I

think so, unless it could be certified that there were any new facts upon which the case could be re-opened.

7378. You suggest an annual return; is that not too long a period?—It is a long time; I put it down as annual so as not to increase statistics, but half-yearly or quarterly would be quite as good.

7379. Suppose Government thought that there was something in the petition that had been wrongly withheld, it would take a long time to right the wrong, if there were a wrong?—That would be the case.

7380. Now, what happens to appeals from Local Fund and municipal servants; do they ever come up to you?—If the appointment is one which requires the sanction of Government then the appeal lies to the Government only.

7381. In the case of a subordinate of a lesser status where does he appeal to?—In the case of a servant of the panchayat the appeal is to the President of the *taluk* Board; in the case of the servant of a *taluk* Board, there is no appeal up to one rupee fine, which seems a very small limit; any fine in excess of that, or any suspension or dismissal, goes to the President of the District Board; in the case of servants drawing a salary of Rs. 50 and upwards there is a further appeal to the District Board.

7382. Does it stop at the District Board?—Yes, unless it is a case of some Government servant, such as a medical subordinate, or some one in whose case the sanction of the Government is required to the appointment; that is at present, for Local Board servants, anything under Rs. 150, and in the case of district municipalities, Rs. 50.

7383. You do not think that the appeal might lie from the executive of the Board or municipality concerned, to the general body, and stop there for servants of those bodies?—Yes, except in the case of servants lent by the Government.

7384. Why should you make that exception?—Because I think that being the servants of Government, they have the right to appeal to Government, whose servants they are.

7385. If they were dismissed, it would only mean that they would have ceased to serve the particular Board?—It would leave a stigma upon a man for life.

7386. You think that the fact that the first punishment has been in the case of Local Boards by either the Sub-Divisional Officer, or the Collector, would not suffice?—Not in the case of a special department such as the Medical Department.

7387. You make that exception?—Yes, especially with the Medical Department and of Government servants generally.

7388. You have got in your Municipal Act, section 288, which enables the Governor in Council to authorise any person to exercise any one or more of the powers vested in him by this Act save and except those mentioned in Chapter I, and the Governor may at any time and in like manner withdraw such authority. Chapter I simply refers to the constitution of the local bodies. Have you got a General Clauses Act?—Yes.

7389. What does "any person" include?—Any corporate body or other association of individuals.

7390. So that you have absolute power to delegate either to the Collector or to the Divisional Officer or to the Council itself?—That is how I interpret the General Clauses Act.

7391. There are similar provisions in sections 159 and 160 of the Local Fund Act?—Yes.

7392. So that without any further legislation the Government of Madras can practically proceed to any amount of expansion of local self-government they choose?—Yes.

7393. Have you used those sections much?—Two years ago a list was prepared of powers which should be delegated to the Collector, and very considerable powers were delegated to him in regard to minor appointments and sanctioning rates of fees, and matters of that sort.

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7394. Has any one complained about it?—No. The Collector was required to send a quarterly statement, which has now been made annual.

7395. So far as you know has there been no public complaint?—No, I do not think there has been any objection taken to it; there have been practically very few cases under it comparatively speaking.

7396. So that practically your growth in District Board or municipal self-government is very much at the stage where it was in 1884, so far as Government control goes?—As far as general Government control goes, yes.

7397. You have not been able to emancipate these bodies very much in the last 23 years?—As regards municipalities elective privileges have been given more freely.

7398. How about the elective principle in Local Boards?—At present there is no true elective principle; at present the *taluk* Boards are all nominated, and a certain number of the members of the District Boards are elected by the *taluk* Boards.

7399. Have you never had suggestions made to try the elective principle in connection with the Local Boards?—It has been considered. I understand it was not found possible to devise a really practicable scheme.

7400. How many union panchayats have you got?—382, I think it is.

7401. Are they all equally distributed over the Presidency?—There were no union panchayats until last year on the west coast, but two have now been started in Malabar. The physical features of the country are different and houses are scattered, and that does not lend itself to the formation of a panchayat. Elsewhere I should say that the numbers vary from 12 to 20 in various districts; it depends on the size and population of the district.

7402. Does it depend on the interest taken by the Collector?—Not at all. Sometimes proposals are made for a union and they are considered by the Collector, but I might say that when it is proposed to constitute a union, the people almost invariably object on the ground that they are going to be taxed. They do not like the imposition of taxes.

7403. But that is the basis of your whole structure of local self-government?—No, I think not. The Act provides for all the executive functions of panchayats, but it does not so provide in the case of the *taluk* Boards or District Boards; except that their budgets are controlled, panchayats have much freer powers and the powers of appeal are strictly defined in the Act itself; in the case of Local and District Boards the powers of appeal and so on are limited by rule.

7404. Important municipalities in the district are not represented on the District Board at all?—No; not necessarily; very often, of course, the members of the Municipal Council are also members of the *taluk* Board.

7405. Would it not promote co-operation if municipalities were represented on the District Boards?—I do not think so. The funds of both bodies are derived from totally different sources. The municipality perhaps might be allowed to send a member to the District Board, but that would require an amendment of the Act.

7406. You say you have not made very large use of these powers of delegation with regard to Collectors in the last 23 years; is that due at all to the fact that the work is all controlled from the Secretariat?—No, I do not think so.

7407. I mean you have nobody who can tour and get into touch with the truth of local self-government, and try to push it at all, and help the people to expand?—The Collectors tour a great deal in their districts and I think they are in touch with the people after they have been there for some time.

7408. You do not think it retards the growth of local self-government at all that the Board of Revenue is not concerned with these matters?—No, I do not think that that has anything to do with

retarding it. Hitherto the reason has been the difficulty of working out a scheme; I am not quite sure whether you are talking of delegation of powers, or representation.

7409. In regard to the endeavour to foster and educate these local bodies and get them fit for greater responsibilities, would not that sort of thing go quicker if your controlling power was not centred in one place in the Secretariat, but was in the hands of officers who could come into personal touch with the various bodies?—I do not think it would make any difference.

7410. In regard to education, the Director of Public Instruction has now the control of the Reformatory School?—Yes.

7411. Has he any special title in connection with that?—I am not aware of it; there is a special Superintendent of the Reformatory School.

7412. Is he not described as Inspector of Jails under the Reformatory Act?—That may be so under the Act.

7413. You may take it from me that it is not necessary under the Act. Do you not think that that rather stamps the boys?—It is certainly not desirable; when they are sent back to their villages they are sent not to the District Magistrate, but to the Collector, I think.

7414. (*Mr. Meyer.*) In your capacity as Local and Municipal Secretary you have a certain amount of experience of the work within the municipalities; you have appeals from discontented persons?—Yes.

7415. Is there a tendency for the minority of the municipal Councils to appeal to Government against the decision of the majority?—Complaints are received, more in the way of petitions from private individuals and bodies.

7416. Apart from that do you get appeals of that sort or appeals by one party against another party?—Yes, very frequently, especially in regard to nominations for appointments.

7417. But in regard to the actual work of the municipality, do you find that if there happens to be a division of opinion on the Council, the minority accept the decision of the majority, or that they try to upset it by going to Government?—There have been only a comparatively few cases of protest.

7418. Have you had much to do with the proposed constitution of new municipalities?—There have been no new municipalities constituted recently.

7419. There have been proposals to constitute them?—I think there was one proposal; one or two, perhaps.

7420. Were they objected to by the people themselves?—I do not recollect; anyhow the municipalities were not constituted.

7421. A witness told us yesterday that there was a general objection to the creation of new municipalities, or new village unions, on the ground that it would mean extra taxation, is that so?—Yes, that is the case; that is my own personal experience as Collector.

7422. Another witness suggested to us that education would get on better if it were taken out of the hands of the Local Board and vested directly in the Educational Department; is that your view?—That is not my view altogether. I consider that Local Board schools should continue to be under the control of the Local Boards subject to observing the standards of efficiency and the requirements of the educational rules, and subject to inspection by the officers of the department.

7423. There was another suggestion that there might be a distribution of functions, the Local Boards taking, subject to what you said just now, the primary and the lower secondary schools, and the Government, through the Educational Department, being responsible for the upper secondary schools; would you be in favour of that?—I think that the sphere of the local bodies should be restricted, as far as possible, to elementary education.

7424. Absolutely elementary, or to include these lower secondary schools also?—I should prefer it being restricted to elementary education.

7425. Then with regard to the municipalities, how far should their sphere go?—One or two of the municipalities have very good and satisfactory colleges. My own view is that no municipal funds should be spent on these colleges; they ought to be self-supporting; if they are self-supporting they could be under separate management.

7426. If the municipality has the money you would allow it to take up secondary schools as far as it desires?—They seldom have the money for secondary education unless it is obtained by taking it away from elementary education; all local bodies have now been relieved of the charge of grants-in-aid for secondary education, but they have not yet devoted to primary education the full amount which has been saved under that provision.

7427. The first duty of a municipality then is primary education?—Yes.

7428. Are Training Schools in this Presidency under the control of Government or local bodies?—Until recently Government was responsible for female education; now the responsibility for all elementary education, whether for boys or girls, is placed under the local bodies. There are a certain number of Government schools and Training Schools still under local bodies which have survived from the old system.

7429. With reference to the orders of the Government of India that the local receipts and expenditure shall no longer figure in the Imperial budget, was that a spontaneous suggestion of the Government of India or did it come from your Government?—That I cannot say. The question was raised last year during the time of the budget; I believe the question had been considered before.

7430. Did your Government refer to the Government of India, or did the Government of India refer to your Government and say: "We are thinking about this scheme and would like your opinion upon it"?—That I cannot say. The matter would come from the Government of India to the Financial Department. I merely saw a suggestion which was received from the Financial Department; I cannot say by whom the reference was made originally.

7431. You have complained that in time past, before this separation, the Government of India reduced your budget under the head "Local" considerably?—Yes.

7432. Are you aware of the reason for that reduction?—Probably it was on the ground that the expenditure might not be worked up to.

7433. And in the interests of accurate estimating. As a matter of fact was the expenditure worked up to?—I do not think the total expenditure of the local bodies is ever worked up to quite, except in a few cases; in some cases, there is a slight excess which has to be remitted by the Council.

7434. You complain that if a District Board is contemplating in any year expending more than the budget allotment, they had under the previous system to go to the Government of India. Was not the general rule that the Local Board spent less than it had budgeted for?—The District Board could never be certain what it was going to spend, because, owing to the existence of this rule budgets were framed so late that the Board could not take its work in hand, and the result was the undue crowding of expenditure into the last months of the year. As a matter of fact, a Board which had some urgent necessity could not say whether it could reappropriate or not.

7435. As a matter of fact the generality of District Boards, so far from exceeding their budget allotment, fell considerably within them?—I think that is so.

7436. Further, does not the practice prevail in each District Board of putting within the budget allotment a reserve for unforeseen expenditure?—That is unforeseen expenditure which can be

utilised only for special items, such as epidemics of cholera, and special matters of that sort; it could not be utilised for ordinary work.

7437. If there was no plague or cholera, what was to prevent you from transferring a few thousand rupees from the reserve to some other head; is there any order of the Government of India that prevents you from doing it?—The amount under that head is very small and quite insufficient to carry out work of any considerable magnitude.

7438. You have mentioned a certain amount of lapses and the hurrying of expenditure over the last months of the year. Is there a tendency on the part of the Secretariat here to censure officers when they have not spent up to the budget allotment?—I cannot say that there is any direct censure, but when the budgets are reviewed the question of expenditure under the various heads is also reviewed.

7439. I am speaking not of the budget, but of the administration report?—I mean the administration report.

7440. You do not make such remarks as this: "It is very unsatisfactory that out of the allotment for roads only 80 per cent. or 60 per cent. was spent within the year"?—Yes, we should do so, assuming that the figures were as stated; if the expenditure was so short Government would make such a remark as that.

7441. Does that not in itself tend to hurry the expenditure by officers during the last few months?—It might at the end of the year, but if they have had no opportunity of spending it at the beginning of the year, it cannot be helped.

7442. Is it not better not to spend than to spend hurriedly in such a way?—Quite so, but still communications have to be maintained in proper order.

7443. They could spend it the next year?—But meantime repairs would require more money because the roads would go from bad to worse.

7444. You mean a stitch in time saves nine?—That is the idea.

7445. But if your stitch in time is a very hurried one, in the last few weeks of the year, will it really be saving nine?—That is a matter of opinion; it is all left to the Local Boards, but I believe that if the budgets came out earlier than they do now, and they knew exactly what they had to spend, they would be able to spend the money to better advantage.

7446. You have stated that as regards municipalities you have had none of these restrictions that you complain of because the municipal accounts do not figure in the Imperial budget?—Yes.

7447. So far as you, as a provincial Government, are concerned, there were no restrictions; the Government of India imposed no restrictions on you?—There were no restrictions imposed upon the Local Government.

7448. But at the same time you have imposed rather a rigid restriction on the municipality. You say to a municipality, "You shall not add to your budget allotment by more than Rs. 500 without our sanction"; is that necessary?—That is not correct; they may spend up to half the balance or up to half the balance as revised with reference to the opening balance, but no individual allotment over Rs. 500 may be made without reference to the Government.

7449. No individual allotment over Rs. 500 that has not figured in the budget can be made during the year without reference to the Government?—No.

7450. What is the object of that restriction?—In order to see that there is a proper working balance retained for the next year, because the municipal balances are not so large as to be able to stand any large drain upon them.

7451. Did you not say that it would suffice if the municipality kept 5 per cent. of its normal income on the budget?—A District Board in its budget has to work up to a 5 per cent. balance;

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municipal Councils work up to a 10 per cent. balance as far as possible.

7452. You think that a 10 per cent. balance generally suffices?—It should be sufficient for a working balance unless there are any special schemes for which the municipality is reserving funds; for instance, a future scheme of water-supply and drainage would require more.

7453. Let us take the concrete case of a municipality with an income of Rs. 50,000; you would make it keep a standing balance of Rs. 5,000?—That would be provided for in the budget.

7454. But suppose its actual standing balance is Rs. 7,000, could it use up the remaining Rs. 2,000 without reference to you or not?—It may use Rs. 3,500; it may use half the Rs. 7,000 without reference to Government, provided that no single allotment exceeds Rs. 500 for any special work.

7455. Is it not quite sufficient to lay down that the municipality shall keep up a certain amount as a standing balance and shall not encroach on that standing balance without reference to you? Is it necessary to add the restriction as to the Rs. 500 sums?—The only question is this; it might be required for an important work of sanitation or something of that sort, the details of which would require further examination. Personally I see no reason why that limit should be retained.

7456. Now as regards the District Boards the Government of India will relieve you from all restrictions as to reappropriations, but you said that you would still make District Boards come up for an addition to their budget of over Rs. 2,500?—I think there should be some limit.

7457. There again, would it not suffice to make the District Board maintain such standing balance as the Government consider necessary and not to make it come up in individual cases?—No, for this reason; there is a great tendency for local bodies in any one year to incur recurring charges—charges of a recurring character which come on next year and the year after—and out of their balance they might for one year incur a charge for the maintenance of a new hospital or a new school which they could not possibly meet from their normal income. That is a very common tendency which is seldom properly looked into by the local bodies.

7458. Would it not be better if a local body did that to let it feel next year the obligation of cutting down expenditure?—It is very unpleasant and bad for the people who have been deprived of the hospital; there have been such cases in the last year or two, and expenditure has had to be reduced under certain heads for that reason.

7459. If you get somebody else to economise for you, will you become truly economical yourself?—I only express the general principle that it would cause dissatisfaction. Such a rule might be fair, but it would cause to the general body of people more dissatisfaction than they now feel.

7460. You said in connection with the municipalities that one reason for interference was their tendency to raise the pay of small appointments?—On personal grounds; if the conditions are changed and there are reasonable grounds—for instance if the market price of wages, as it were, is raised—that is all right, but to raise it on purely personal grounds is, I consider, unjustifiable.

7461. Do they tell you when they come up to you that it is on personal grounds?—Yes.

7462. You mean the personal merits of A.B. who holds the appointment?—Yes; they do not propose to give A.B. a personal allowance of one rupee; they propose to raise the pay of the appointment on the personal merits of A.B.

7463. With certain limits under each head for establishment and so forth, is not the scrutiny of the budget a sufficient general check?—It might be, but they come up for these increases outside the budget.

7464. Is it not the fact that in the scrutinies of the budget you often cut down the pay of these small appointments?—Very often, if there is no sufficient reason assigned.

7465. Your budget control is not confined to general principles and seeing that they are not spending too much money generally, but you go into the pay of a peon or a petty clerk?—The orders are as a matter of fact that proposals for establishment should be submitted separately in advance, so that they can be scrutinised and then, when the orders have been passed, they are entered into the budget.

7466. You do cut them down pretty frequently?—Not pretty frequently. There are a number of reductions, partly on financial grounds and partly on questions of principle; but if there is a real case, the additional establishments are given; they are more often given than refused.

7467. You review the municipal budgets. Do you send them on to your Member or do you deal with them finally yourself?—Some I send on, some I do not.

7468. If you have to cut about a municipal budget, would you send it on to the Member?—Yes.

7469. You would not send it on to him if you knew that the alteration was justified?—Not if they were mere trifling alterations. I go by general principles. If there is any principle involved, any question of loan for instance, it would go to him.

7470. If you are to refuse to sanction the pay of a clerk or peon, would that be a matter of principle or would you exercise your discretion?—Sometimes I would, sometimes not; but these proposals come up separately, not in the budget. The general order passed is that the provision is allowed to stand subject to formal sanction at a later stage.

7471. Does that apply also to the District Board budget proposals?—Yes.

7472. Do you find that they make the same proposals in regard to petty appointments?—Yes, sometimes.

7473. And do you disallow them as you do in the case of municipal budgets?—Yes, in accordance with the principles I have explained.

7474. The real executive control of the District Boards rests with the Collector?—It should do. Every proposal of the District Board should come from the Collector, as President, to Government. The Collector is also President of the District Board.

7475. The Collector is directly responsible for the budget though it has to receive the approval of the District Board?—It has to be forwarded through the Collector as President.

7476. As the District Board President he frames the budget and gets it passed by the District Board as a body?—Yes.

7477. The budget will include these small increases of pay?—The budget should not include them unless they have been sanctioned in advance. The proposals should come in separately; the order has been given time after time that it would prevent delay in issuing orders on the budget if the proposals were sent in separately.

7478. Is the Collector, as District Board President, primarily responsible for these proposals for increased establishment?—Not primarily. In some cases he may be responsible in connection with the District Board, and as to the taluk Board establishment perhaps the President of the taluk Board, or very often the Medical Officer, applies for increases.

7479. Do you think that the Collector has scrutinised these proposals and has approved of them?—Probably.

7480. You think he is not to be trusted in these petty matters to grant a final decision, but that the Government is bound to upset what he wishes?—There are principles; as long as fixed principles are observed orders must issue accordingly.

7481. But do you consider it a good system or not?—No; I think the President of the District Board might have control in such matters.

7482. You desire to have power to impose local and municipal taxation on railways, because you say that the railway administrations generally agree with whatever proposals are made?—They do not often disagree, but the proposals are always sent to the railway administrations for remarks.

7483. Railways are an imperial matter?—Yes.

7484. In that case would you let the Local Government decide, or would you have it go to the Government of India?—I raised that merely as a question with regard to working, not as to financial control; it was really with the object of saving time and correspondence.

7485. You spoke of giving powers to local bodies to raise loans in the local market. Would they be able to borrow in the open market on the same terms as they now borrow from the Government of India or from the Local Government?—Certainly not; if the Government will do it, well and good; but in all these District Board railway matters the Government of India have said that they will not be able to lend the provincial Governments any money for some years to come. Therefore, in order to construct railways which are important to the district it will be necessary for the District Boards to raise funds in the local market if possible.

7486. Suppose a municipality wants to build a new market or something of that sort and some loan is required; could they not do so much more conveniently by borrowing from Government?—Yes, some of them can; many loans are given by the Government, but there are many cases of small loans that have been raised in the local market under the old rules. I only raised this question because I wanted to put forward the view that time and trouble could be saved. These references to India on matters of petty loans appear to me to be unnecessary.

7487. You would eliminate reference to the Government of India on a railway loan by a District Board?—That would be a loan of considerable magnitude.

7488. Then where does it come in; you say you would allow the Local Government a free hand in regard to loans up to one lakh; your railway loans would largely exceed one lakh. I put it to you that in regard to other loans it would be much more feasible for the local bodies to borrow as they do now from the provincial Government?—If the Government can comply with their requirements there is no objection.

7489. Have they been met?—As a matter of fact the loans which have been raised have been duly met, but the provision in the provincial budget is generally earmarked for specific schemes.

7490. Then you have not yet had an opportunity of judging in practice?—I do not think so, but there are the references involved under the new rules, and that is the point to which I draw attention.

7491. You spoke of having got no real help from the Director-General of Education. Have you ever asked him for assistance in any matter that you had to deal with; have you ever asked him what has been the practice in other provinces, or whether he could give you any idea of what the past policy of the Government of India had been, and so on?—There has been no direct correspondence with the Director-General of Education.

7492. It is open to you to ask for his advice in these matters?—I am not aware of any rules on the subject; I presume there would be no objection to our asking his advice. Probably in that case the Director would be asked to make a reference.

7493. You spoke of conferences as a substitute for Directors-General; you meant especially the Educational Conference of a couple of years ago; who summoned that conference?—I cannot quite recollect whether it was under the Director-General or not.

7494. Was it not summoned by the Government of India?—I believe it was.

7495. Then there was the Conference of 1901?—That was summoned by the Government of India I believe.

7496. Would you leave it to the Government of India to summon these conferences, or should they meet automatically at fixed periods?—There would have to be some central authority to arrange it, I think.

7497. Who would preside?—They might elect one of themselves to preside.

7498. Is there not this disadvantage that an officer having gone to a conference and got a certain amount of good therefrom, might shortly afterwards go on long leave, retire, or be transferred to other divisions?—That is always possible.

7499. You say that the Imperial Sanitary Commissioner is not likely to do any good; who is responsible for plague work?—Plague is mainly under the Collectors, under the advice of the Sanitary Commissioner.

7500. Is not plague a matter in which the Imperial Government ought to have something to say?—Yes, they are very materially interested.

7501. Might not an Imperial Sanitary Commissioner, who has toured in the various provinces and seen how plague rules are worked in each province, have considerable assistance to give to you?—He might, but I am not aware of any practical assistance that he has given in that connection.

7502. You say that you would allow the Madras Government to develop its educational policy on its own lines subject to the funds available. Do you mean that literally—would you give them an absolutely free hand?—I think so.

7503. Would you allow them for instance to withdraw altogether from collegiate education?—I do not think the Madras Government would ever do so; I take it that the Government are a reasonable body.

7504. You say, "If any special schemes involving a large outlay, which do not form an item in the provincial programme of development, are undertaken owing to a mandate from, or at the instance of, the Government of India, financial assistance should be given by the Government of India to the Local Government." Is that not exactly what the Government of India have been doing of late years?—I have made no complaint about it.

7505. But that is what they have been doing?—Yes, we have had a grant of 8 lakhs, and another of 6 lakhs for educational purposes.

7506. I take it that a great many of the schemes that municipalities undertake—drainage schemes and water-works schemes and so on—are undertaken not of their own volition but under pressure from the Madras Government?—I cannot say that that is the case.

7507. Surely as Local and Municipal Secretary you can say whether the municipalities have initiated schemes or not?—Frequently schemes are applied for; for instance, they were very anxious to get a scheme of water-supply for Salem and Coimbatore, but there are people who object to pay the tax.

7508. In cases between you and the local body, would you apply the same principle that you would in regard to cases between you and the Government of India; that is to say, if you desired a Local Board to undertake a scheme, and they did not want it, would you be prepared to give financial assistance?—No such scheme would be imposed on the local body; all such schemes have to be approved by the local body before the funds are provided. A scheme is frequently prepared and has to be given up because the Council cannot or will not find its proportion of the funds.

7509. You say that there is no material increase in the demand for statistics in the Local and Municipal Department in relation to statistics called for by the Government of India?—Yes.

7510. Can you say the same as regards statistics called for by the provincial Government?—Yes; there have been a few alterations in the forms

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due to alterations in the regulations, but I think the volume has not materially increased.

7511. You speak here with regard to exceptions from certain educational standards that are prescribed for the public service, and you say they are freely given in the case of specially backward places; are they given by general order or by special reference?—Mostly by general order as in the Agency Tracts; in some places, such as Bellary and the Ceded Districts they are given by special orders.

7512. Might there not be general orders there too?—It is possible, but I do not think the conditions are quite the same. It might re-act upon the efficiency of the Service.

7513. Are you in favour of tahsildars being personally graded within the district instead of by charges?—I have not considered that question; I think it might be a good thing.

7514. Suppose a District Board or municipality does not want to exceed its budget but merely wants to transfer Rs. 1,000 from head A to head B; can it do that absolutely?—Absolutely; but it must have a reappropriation statement.

7515. But it comes up to Government for sanction?—In the case of a District Board, no; I think a municipal Council does have to come up in case the amount exceeds Rs. 500.

7516. Is that necessary?—It is a sort of safeguard; it ensures that funds under one grant are not being devoted unduly to another grant; I think it is a wholesome check.

7517. You spoke of the necessity of keeping Government control over District Boards because of the considerable amount that Government contributes; was not the greater part of that amount granted by the Government of India in 1905?—Yes, 14 lakhs.

7518. And the intention of the Government of India was to increase the resources of the District Boards for dealing with the duties entrusted to them?—Yes.

7519. Was there anything in those instructions which implied that District Boards should be put under special restrictions with regard to the allocation of the expenditure of such extra grants?—As far as I recollect, the order stated that the grant was made mainly in connection with roads and bridges.

7520. Was there any implied direction that you should look after the District Boards more carefully in respect of that money than in respect of the ordinary land cess money?—No, except the general direction that it should be for roads and bridges—a direction which, as a matter of fact, has not been strictly adhered to.

7521. You get a lump allotment for certain purposes; did you distribute it to the District Boards proportionately to their income?—Roughly, in proportion to one quarter of the land cess.

7522. That is to say, each District Board gets roughly an addition of 25 per cent. to its income?—Practically it comes to 25 per cent. of its income from land cess; in the case of backward districts it is a little more; the richer districts get a little less than their proportion, and the backward ones get a little more.

7523. Suppose a municipality wants money for work of a sanitary character costing over Rs. 500, they have to come up for sanction; a District Board requires no sanction up to Rs. 1,000?—It is Rs. 500 in the case of the District Board as well, as regards sanction to *sanitary* schemes. The approval of the Sanitary Board is necessary.

7524. Is it necessary that petty projects of that sort should come up for sanction?—My own personal view is that it is undesirable; it leads to estimates being cooked, and I know from my personal experience that if a District Board had Rs. 500 available, the estimate might go up to the Sanitary Commissioner and Engineer with the result that it would be raised to Rs. 1,000. As a consequence no work would be executed, and the

people instead of getting half a loaf would get no bread at all.

7525. You think that so far as regards the necessity of consulting the Sanitary Board the limit ought to be considerably higher?—I think so.

7526. Have you found that the Sanitary Board works too much for the highest results—I mean, preferring the best to what might be practicable from the funds available?—They aim at the ideal; I have always tried myself to reduce it to the practical.

7527. And you find that tendency with the Sanitary Commissioner and the Sanitary Engineer also?—Yes.

7528. What is the use of the Sanitary Board when the municipalities and District Boards have got the Sanitary Engineer and the Sanitary Commissioner to advise them fully from the sanitary point of view, and have got the control of Government from the Finance and Public Works point of view—what is the use of this intervening body?—I do not think there is really any particular use in it.

7529. You think it may be abolished?—I think so.

7530. (Mr. Hitchens.) Does the Government make any other contribution to Local Boards besides the 25 per cent. that you allot?—There are certain contributions in fixed proportions towards the pay of Medical Officers.

7531. I mean in respect of education?—Yes, grants are made; subsidies are given to Local Boards for education, or rather subsidies are paid through the Local Boards to aided schools.

7532. That is to say they get definite contributions from the Government in respect of their own local schools?—They are not definite. This year a special grant of 6 lakhs was made by the Government of India; a certain proportion has now been given for the improvement of the scale of pay of the masters, and a certain amount has been spent upon buildings. The amount has been almost entirely swallowed up in this way, but other funds have been given to them in aid of the schools. That is an expenditure which is very rapidly expanding.

7533. Is this a final or annual grant?—It is annual. It is with reference to budget considerations and the growth of expenditure.

7534. Is it made conditional on the Local Boards contributing a certain amount themselves?—No, there is no fixed percentage.

7535. Then how do you ensure that they spend a certain amount?—It is included in the budget.

7536. But when the budget comes to you, do you cut it about fairly freely, and if there is not enough provision, say, for education, do you transfer something from roads?—When the budget comes, three principles are generally observed; first, that the prescribed minimum balance is set apart; secondly, that the proportion for works is set aside; thirdly, that the recurring charges do not exceed the annual normal income. Having observed those principles, the proposals of the Board are generally accepted, but they have to be cut about owing to the fact that there are recurring charges which often largely exceed the normal income. Perhaps a considerable balance has accumulated, and they are rather inclined to rely on these balances to incur charges which are not charges once for all, but charges which recur from year to year.

7537. Does the budget go to the Educational Department?—Not the budget of Local Boards. The Director sends in proposals stating the amount which according to funds is available to be placed at the disposal of the Local Boards, and then hitherto we have made a lump sum allotment in the total head under "Education, Local" for the allotment made by the Government of India for grants-in-aid of Local Board schools. Pending distribution, that has hitherto been put in as a lump sum; this year it will be different.

7538. I understood from one of the witnesses that the Director of Public Instruction stipulated beforehand the amount that it was proposed to spend by each District Board in respect of education?—Yes, that is the case. Extracts from the budget in respect of education are sent through the Director of Public Instruction; extracts from the budget in respect of hospitals are sent through the Surgeon-General; extracts from the budget in regard to sanitation are sent through the Sanitary Commissioner.

7539. Every head is scrutinised?—Yes, as to whether it is sufficient or insufficient.

7540. Is it common that suggestions are made that a large grant should be given for education?—Frequently; very often it is impossible to make the grant, and sometimes even the provision made has to be cut down.

7541. You do not frequently alter the budgets of the Local Boards; the policy generally is to leave them alone?—Observing those three principles that I referred to, the policy is to accept their suggestions; if those principles are observed, the budget as a rule is not interfered with.

7542. Apart from the Government contributions, the principal source of income of the District Board is the land cess?—Yes, that comes to about two-thirds of the ordinary income.

7543. What does it amount to?—56 lakhs; in most districts it is levied at one anna in the rupee of the assessment, except in the Nilgiris and Malabar and Canara, where it is two annas in the rupee. But, as a matter of fact, the full cess is not levied in Malabar; in consequence of the introduction of the late settlement there has been a gradual reduction.

7544. Who decides that the cess is to be one anna in the rupee?—That is provided in the Act as a maximum. The District Boards send up proposals at their first meeting as to the tax to be levied and the establishment to be dealt with.

7545. But they have full power to decide that the cess shall be half an anna if they like?—They can suggest it; I doubt whether it would be accepted.

7546. Is it, as a matter of fact, generally taken for granted by the Boards that they must levy the full amount?—I think so; I think the full amount has been levied almost ever since the Boards were started, except in the case of the Tanjore District Board, where it was levied at 9 pies in the rupee until they started their railway, when they volunteered an added proportion; there are special districts where it is two annas in the rupee; it varies in the district of Malabar according to the different taluks.

7547. If such a suggestion came up to you, the district concerned would have to show very strong reasons why the proportion should be reduced?—They would have to show that it was largely in excess of their requirements for expenditure.

7548. Now, is a certain proportion of the land cess given to the taluk Board and a certain proportion pooled?—One half is bound to be given to the taluk Board.

7549. And the proportion that is pooled is distributed according to the discretion of the District Board?—Yes, according to the requirements of the taluk Board. Certain roads are District Board roads and maintained from District Board funds.

7550. But the balance is distributed amongst the taluks at the discretion of the District Board?—I think that is the principle.

7551. Does that in your opinion lead to a scramble?—I do not think so. My general experience as President of a District Board was that the claims of all the taluk Boards were considered equitably.

7552. In your opinion the principle that the richer portion of the district should pay for the poorer portion is a satisfactory one?—I think so; it is a district cess; if you take the district as the unit, it is fair.

7553. You, as Government, have never had to interfere in any way with that distribution?—No, I cannot recollect any interference with the distribution between District and taluk Boards. The budgets are revised; we do not go into details; when it goes back to the District Board, the District Board may have to revise the taluk Board budgets again.

7554. You have never had complaints that a clique of the District Board have taken all the money for themselves?—I can recollect no such case.

7555. Is the principle adopted at all, in regard to your grants-in-aid, of giving them conditionally on the work being efficiently performed?—The grant-in-aid to schools, yes.

7556. Either in the matter of schools or in the matter of roads. You say that the Government of India gave a certain contribution which was to be spent largely on roads and bridges?—Yes.

7557. Did they make any condition as to efficiency before the grant was given?—No special conditions are made. It is presumed that the money will be spent as far as possible to the best advantage.

7558. You are aware of the English principle whereby in connection with grants to Local Boards the grant is only made conditionally on the whole of the roads being properly kept up?—I am not aware of that principle.

7559. Could that be applied here?—I think generally the main roads are kept in a pretty efficient condition. There is a special District Board Engineer under each District Board, and the President and members of the taluk Board tour about; I do not think it would be possible to say that all roads must be efficient before the grant can be given; I think the Boards do their best to make them efficient.

7560. Would it be possible to substitute what one might call an indirect control of that nature for the rather direct control that you exercise to-day?—I do not think that the Government can be said to exercise any direct control over the actual executive operations of the various Boards.

7561. Possibly not, but the budgets are submitted to you to-day, and to a large extent you do make yourself responsible for the expenditure by approving those budgets?—Yes.

7562. You may add to the expenditure or you may interfere directly, and you do freely interfere?—We do not very often interfere with particular schemes; we sometimes suggest that the expenditure on such and such a road is too large, and with regard to the special grant we have asked the Boards to prepare a programme for 5 years; but, as a matter of fact, if any programme is approved, any modifications that they make in the programme are also approved.

7563. Would the interests of Government be sufficiently safeguarded in the matter of education and roads and so forth, if they threatened to withhold their grants unless efficiency was secured?—No, I do not think that would be sufficient; not in educational matters certainly.

7564. Now in connection with your remarks with regard to complete freedom of the provincial Government in matters connected with education; are there certain educational laws?—Rules.

7565. There are no Acts passed by the Legislature dealing with education at all?—No, not that I am aware of.

7566. At all events there are certain broad principles with regard to education about which uniformity may be desirable?—Yes, I think so.

7567. Would it be possible to pass laws, as in other countries, simply embodying certain principles and saying that within the limits of those principles the provincial Government should have complete freedom?—I do not think so; you would want one separate law for each province. The local conditions are different. The conditions even in this Presidency vary very greatly. We have our

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own body of educational rules, and then we can make exceptions in the case of backward localities.

7568. But if you could define the general principles by law you might leave their execution to the Government in each province?—It could be done, but I do not think it would apply to this country.

7569. (Mr. Dutt.) You have referred to the Tanjore railway, which led to the increase of the assessment from 9 pies to one anna; has there been any other scheme of that nature in any other district?—Yes; there are about 9 districts now which have imposed a cess, under section 57 (ii) of the Act, of 3 pies in addition to the ordinary cess; that is under that special section.

7570. In all those cases the cess was imposed according to the resolution of the District Board, was it?—The resolution of the District Board, supported by a majority of three-fourths, and reaffirmed at a subsequent special meeting as provided by the law.

7571. Was the sanction of the Government necessary and was it obtained?—Yes; in one district, Trichinopoly, the levy of the cess has been discontinued at the instance of Government, because there is no scheme sufficiently forward to justify the continuance of the cess.

7572. You said that the law as it stands vests the President of the District Board with all executive power. That is under section 33 (i) of the Act. That includes the appointment of all officers, does it not?—It includes the appointment of all officers, but there are rules under sections of the Act which the Government may frame with regard to the appointment of officers. Certain rules have been framed which have been embodied in the Local Fund Code.

7573. Do these rules modify in any way the general power of the President to appoint all officers?—Under the most recently revised rule the President can appoint all officers drawing a pay of less than Rs. 150; it used to be Rs. 100, but it has been enlarged considerably in the last few years.

7574. He has also power under the Act to punish and fine and dismiss all these officers?—Yes. The President has that power, subject to an appeal to the Board.

7575. In cases of fines over Rs. 5; there is an appeal up to a certain tribunal?—No, in cases of fines over one rupee by the President of a *taluk* Board there is an appeal to the President of the District Board. I think one rupee is too small, and it might be raised to five rupees.

7576. Do similar rules apply to *taluk* Boards?—Yes; instead of the appeal going from the President of the *taluk* Board to the *taluk* Board, it goes from the President of the *taluk* Board to the President of the District Board, and from there again in some cases to the District Board.

7577. The budget of the *taluk* Board is generally prepared and placed before the District Board?—Yes.

7578. Is any portion of the District Board's work made over to sub-committees formed under the Act?—The Act provides for rules being made by the Government for delegation to sub-committees of certain powers, but so far as this Presidency is concerned no such rules have been sanctioned by Government. In some districts I believe there are sub-committees at work, although they have not the formal sanction of Government.

7579. Would the creation of sub-committees for the performance of different duties lead to a greater interest being taken by the members themselves, and, generally, to the efficient discharge of those duties?—I do not think so, because I do not think the members would find time, in addition to attending meetings of the Board, to attend meetings of the Committees. Many members take simply an individual interest in their own localities; of course many of them take an interest not only in their own particular *taluk* but all over the district.

7580. Could the practice of creating these sub-committees be fostered a little more in the immediate future?—I think not; I think there would be practical difficulties in the way of their administration.

7581. Is the present system under which practically the whole of the work of the Board is done by the President, likely to encourage members to take more interest in their own duties?—The whole executive work is done by the President, but he consults the members pretty freely, and is always prepared to receive suggestions and advice from them as occasion arises.

7582. In regard to the Corporation of Madras we had evidence from a witness that appeals lie only when an officer drawing a pay of over Rs. 50 is punished, but that, in the case of officers drawing a pay of under Rs. 50, there is no appeal; is that so?—I am not quite sure what the rules in the City are; I think that the appeal lies to Government only in the case of officers appointed by the Government.

7583. We had evidence given before us yesterday that besides those unions it would be an advantage to create small panchayats in small villages; are you of that opinion?—I do not think they would do really much good.

7584. I mean for the management of small village concerns and having some supervision over village schools and so forth; in the smaller villages if panchayats were formed would they not be of some help to the administration?—I do not think it would be of any material assistance. I see no objection to the formation of such committees, but I think that one man would probably do the work better.

7585. At present the work is done by village officers, or by the village *karnam*; I mean any little work that has to be done under orders that may be passed down to the village?—I do not think they look after sanitary works or funds expended by the Board; the Boards make their own arrangements. The Boards might say to a village head-man, "Here is a certain amount of money for your two or three villages; we will give you this money and you must do the work"; that is quite permissible.

7586. When small works are given to a village, to whom is the actual work entrusted; is it given by contract?—It is probably given by contract; it would be in the discretion of the *taluk* Board.

7587. If panchayats were formed might they usefully do work of that nature?—They might if they were unanimous, but I am afraid there might be cliques among them.

7588. Evidence was given to us yesterday that unions generally were unpopular because under the Act they had the power of imposing a tax?—Yes, the house tax.

7589. We also heard yesterday that the creation of panchayats would be very unpopular if the panchayats were empowered to impose the tax in their villages?—I think they would be absolutely unpopular.

7590. Suppose it was desirable to create these panchayats, would it be possible to create them without the power to impose any tax—simply to ask them to look after their village concerns and give them some little power under the law of disposing of small disputes in criminal cases and civil cases; would it be possible to do this without giving them power to impose a tax?—It might be done; I cannot speak about the civil law; I have known panchayats in the Hill tracts most useful in settling civil disputes, but those consisted of the heads of the different villages, not selected by the villagers themselves.

7591. You have told us that the Indian Government has contributed a certain amount of money to District Boards lately to help them in their work; would that set free some amount of money from the District Board funds to be applied to village purposes, supposing that village panchayats were created?—I do not think it would set free any considerable funds; a Board might be able

to allot money, but many of them at present are rather in financial difficulties, and it is only owing to fresh grants that they have been saved from bankruptcy.

7592. (*Sir Frederic Lely.*) You said just now that the Sanitary Board might be abolished. Do you mean to say that it might be reduced to the Engineer and the Sanitary Commissioner?—The Sanitary Commissioner is not a member of the Board now.

7593. Would it not be well to make a Board consisting of the Sanitary Commissioner, as sanitary expert, and the Engineer, as engineering expert?—I think not; there would be no majority, and the Sanitary Commissioner's schemes would be altogether too ideal.

7594. It is not proposed that they should exercise any authority; they would only go about, together or separately, and advise the municipalities from their respective points of view?—The Engineer, I am afraid, would not have time to go about. His inspections must be restricted to important schemes.

7595. You do not think it would add strength to self-government to have a Board consisting of these two experts who should give professional advice to municipalities who wanted it, instead of the present Sanitary Board?—The present Sanitary Commissioner does tour about and give advice.

7596. I am suggesting that he should associate himself with the Engineer, and that they should form themselves into a Sanitary Board which would be the professional advisers supplied to the municipalities on behalf of the Government?—It is practically done at present. All proposals come to the Board through the Sanitary Engineer and the Sanitary Commissioner.

7597. But you would abolish the Sanitary Board?—Then these would remain the advisers of the Government without the intervention of the Board.

7598. You do not think my suggestion would be a good thing?—They could not go about jointly, that would be impossible; there might be an additional Deputy Sanitary Commissioner.

7599. You do not think that it would be a good re-arrangement, rather less cumbrous and more coming face to face with the people?—I think that the present Sanitary Commissioner does come face to face with the people; he is constantly touring.

7600. You recognise that there are very numerous varieties of municipalities, ranging from the best to the worst in point of size, and intelligence, and civic spirit?—Yes.

7601. You would recognise that in any policy that might be adopted?—I do not think you could make exceptions; there must be one law for them all.

7602. You would force all into the same mould?—Yes.

7603. You do not think it would be an encouragement to the civic spirit that a municipality should feel that by good management it would justify itself being entrusted with more extended powers?—That is practically the case at present as regards representation privileges and elective rights.

7604. You do not think it need be recognised more definitely that there should be various grades of treatment, and that a municipality should be placed in the grade which it could justify by its own management and civic virtues?—No, I do not think it would be desirable.

7605. I will take a municipality of the very best class; you admit that there are numerous classes; there are some towns which are much more fit for self-government than others?—Yes.

7606. The Chairman has suggested whether it is not possible to provide a *via media* between the total responsibility of the Government and the

total responsibility of the municipality; you say that either one or the other must be responsible?—I say that, given the principle that Government is responsible, it must have material responsibility; abandon that principle, and the municipality must have everything.

7607. Would it not be possible as a compromise to insist in the most emphatic way on the Collector watching the actions of the municipality, and bringing formally to notice any defect in management or any misgovernment?—That is done at present. The Collector has power to veto any resolution of the Council.

7608. But suppose, instead of that, he were bound, in the case of an excessive establishment for instance, to formally record his disapproval and send that for the consideration of the municipality?—At present any proposal for the increase in the establishment in a municipality would come from the Collector to Government, and on that the Collector would ordinarily express an opinion.

7609. Suppose if the Collector sees that the members have been playing fast and loose in favour of their relations—that they have entertained an excessive staff—you made it compulsory, and the regular thing, for the Collector to record his opinion in clear terms and send it to the municipality to be laid before them and to be considered. Would that not have a good effect?—It could be done.

7610. Do you not think in the case of the best municipalities that that security might be sufficient?—I am inclined to doubt whether it would.

7611. (*Mr. Hichens.*) Do municipalities contribute to District Boards at all?—No, in some cases there is an arrangement of the revenue and expenditure on certain special works; they are very minor items; there are no general contributions.

7612. A Collector giving evidence before us the other day explained that he was not aware of the principle on which the Government contribution was based. Are Collectors, as Presidents of the Boards, informed of that principle?—Yes, every year they are informed of the amount; they know what the amount is, and they know, or should know, what the principle is upon which it is based.

7613. But suppose as Presidents of the Board they protested against its inadequacy, would they be rebuffed?—I do not think the question could be reconsidered, because the figures will have been communicated to all the districts at the same time.

7614. Suppose district A. said, "We have not been treated as fairly as district B.," would they simply be told to mind their own business, or would the thing be gone into to see if they had been fairly treated?—The matter would be very fully considered at the time, and we should consider before the next year whether they had been fairly treated or not.

7615. But it could not be re-opened?—Not for that year, because the amount will have been communicated to all the Boards, and they will have framed their proposals accordingly.

7616. Are the powers of Collectors in the Presidency of Madras as large, or less large, or larger, than the powers of Collectors in other Governments?—I have no knowledge of the powers of Collectors under other Governments.

7617. Are the powers which the provincial Government now exercise towards municipalities and Collectors practically that which Commissioners exercise in other Governments?—I could not say.

7618. You have no means of comparison?—No, except by comparing the regulations here with those of other Governments.

7619. Have you ever done so?—I have done so.

7620. What was your view?—I only compared them with reference to election rules and representations; in each case I found the powers of other provinces were considerably greater; I mean in regard to representation there is a greater system

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Mr. H. D. of popular representation in other provinces on
Taylor. Local Boards than there is in Madras.

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Government here stands very much in the position
of Commissioners elsewhere?—No, I do not think

so; I think Local Governments elsewhere by rules
can delegate powers of representation which have
not yet been adopted here. I do not say that the
functions of Government are in any way different.

(The witness withdrew.)

The Hon. Mr. A. G. CARDEW, I.C.S., was called and examined.

The Hon. Mr. 7622. (Chairman.) You are Acting Secretary in
A. G. Cardew. the Revenue Department?—Yes. The total
revenues of the Presidency are about £9,000,000
sterling, of which the provincial share controlled
by the Local Government is about £3,000,000. But
in spending these three millions the Local Govern-
ment's powers are limited in many ways of which
the following are examples:—

- (1) A Local Government cannot create any new permanent appointment of which the pay exceeds £200 a year (Rs. 250 per month). (C. A. C. 283.)
- (2) A Local Government cannot create a temporary appointment for more than six months if its pay would exceed £200 a year (Rs. 250 per month). (C. A. C. 283.)
- (3) A Local Government cannot revise the grades of any class of subordinates. (C. A. C. 283.)
- (4) A Local Government cannot sanction any unusual expenditure which exceeds £66, even though not recurring. (C. A. C. 278 A.)
- (5) A Local Government cannot waive its claim to escheated estates if the value of the estate exceeds £66. (C. A. C. 280.)
- (6) A Local Government cannot sanction any expenditure on travelling allowances except in accordance with the rules of the Civil Service Regulations.
- (7) Even when sanction of the Government of India has been obtained, the Local Government cannot renew it if it is not acted on within a year.
- (8) A Local Government cannot sanction any expenditure (e.g., from its balance) which would cause its total budget for provincial expenditure to be exceeded.

The limits thus imposed on the powers of Local Governments appear to be in some respects unduly low. I think in instances Nos. (4) and (5) above, which are cases of non-recurring expense, the existing powers might be multiplied by 10. As regards instance No. (2), the limit of time might be raised from 6 to 12 months. As regards instance No. (3), it is, I think, unnecessary to require the sanction of the Government of India to revision of the pay of grades, provided that no appointment on pay exceeding £200 a year (Rs. 250 per month) is affected, and provided the total increased charges do not exceed Rs. 25,000 a year (£1,666 a year). As regards No. (6) some power is needed to enable Local Governments to grant special rates of travelling allowances, within the limits of actual outlay, to officers travelling in special localities. Special instances occur for which no set of rules can provide. The rule in No. (7) might perhaps be abrogated altogether, or a longer limit of time, say 5 years, might be fixed.

In my opinion all borrowing is best kept under the control of a central authority.

The relaxation of restrictions imposed by law should be by means of specific amendments and not by a general Act of Delegation, such as Act V. of 1868. It would, I think, be evidently improper to empower the Government generally to delegate any power imposed by law, just as it would be improper for the Government to take advantage of such authority and to delegate many of its powers. Whatever legislation is necessary to enable such delegations as may be decided on to be carried out should be enacted in the Legislative Council of the Governor-General in Council.

The natural tendency of a Secretariat to seek after uniformity has always to be reckoned with, but we have, of late years, been lucky in the Revenue Department, and have nothing to allege against the Department of Revenue and Agriculture of the Government of India. I am not sure

whether all Departments of the Government of India have been equally blameless. When I was in charge as Secretary in the Educational Department, the Home Department of the Government of India was rather given to issuing lengthy resolutions intended to inculcate uniformity in the least uniform of subjects. Recently the same Department has pressed the Local Government to adopt what is believed in Madras to be a harmful measure of centralization, on the ground that it has succeeded elsewhere; this is, the delocalization of tahsildars and their grading on a provincial list, thus removing their selection and control from the District Collector to a central body, such as the Board of Revenue. No rules will prevent the occasional occurrences of such instances of interference, and no test of when interference is justified, or the reverse, can be laid down.

As to whether the Imperial Secretariat is too dominated by considerations of expense, special attention might usefully be directed to its action and rules in regard to irrigation projects. The definition of a "productive work" which has been laid down by the Government of India is entirely inelastic, and its conditions are so onerous that it is very difficult to find a work that complies with them. The Government of India has, at the same time, shown a tendency to interfere to what seems to me an undue extent in regard to the distributory systems under irrigation projects which cannot be classed as productive, and even as to the method on which the charge for water should be calculated. It is indeed a fact, I believe, that no estimate for any of the large irrigation projects in this Presidency whose investigation was the outcome of the Irrigation Commission has yet been passed by the Government of India.

No ill-results from the action of Imperial Directors and Inspectors-General have as yet come to my notice. Whether they will be generally worth what they cost is another matter, and far better results would follow from sending the Head of a provincial Department to tour in other Presidencies and to study local methods on the spot than from employing an Imperial Director-General to come and bring him news of what is going on elsewhere. Our most fruitful movements have come from within, and not from without. Thus the idea of bringing the principle of co-operation to the aid of rural credit belongs to Sir Frederick Nicholson, as also does the idea of developing the fish-resources of the Presidency. The development of the Agricultural Department, though aided by the Government of India, has owed most of its progress to encouragement from within. The investigation of our supplies of subterranean water is largely due to the initiative of our Director of Industrial and Technical Enquiries. On the other hand, the action of the Government of India has been potent in advancement of reform in some directions. The report and recommendations of the Government of India's Excise Committee will probably have a far-reaching effect in promoting reforms in Excise Administration. It is thus impossible to lay down in general terms any opinion as to the desirability of leaving Local Governments untrammelled in regard to the adoption of reforms from other provinces.

I have not been impressed by any great necessity for curtailing existing rights of appeal, or petition. It would certainly not, in my opinion, be desirable to require an appeal to be accompanied by a certificate from the authority appealed against. My only suggestion in regard to these heads would be that appeals from officers whose salary is Rs. 100 and over but under Rs. 250 should lie to the Government of India and not to the Secretary of State.

Transfers are still too frequent. Every posting should be held to be for at least three years in absence of special circumstances.

Unless the functions proposed to be allotted to (a) Advisory, (b) Administrative Councils are clearly defined, it is difficult to form an opinion on this suggestion. It should be clearly recognized that the creation of these Councils would involve great increase of work to the Divisional or District Authorities. If a Collector has to decide whether a certain tank is to be maintained or not, or where a certain office is to be located, he reads the reports of his subordinates, studies the plans, and perhaps visits the place, and passes orders. If he had to postpone his decision until he had discussed the matter with an Advisory Council, not only would he have to go over the record at least a second time, but the discussion itself would take time, not counting the large amount of trouble involved in arranging the meetings of a Council. Again, the existence of Advisory Councils would undoubtedly tend to increase delays. Instead of the Collector being able to pass a decision immediately on the study of the papers, he would have to wait till the next meeting of the Advisory Council. This is exactly what now happens with matters that come before the District Board. I doubt whether this result would be popular. There would, no doubt, be a section of the people, especially the English-speaking inhabitants of the Collector's headquarters, who would like it, because they would hope to be on the Council and to share in the importance which that position would give. But the raiyat in a far away village, who was dependent on the tank or on the location of the office, would not be on the Council, and he would prefer prompt despatch to the very doubtful advantage of having the question canvassed by a council of headquarter vakils.

The village community in this Presidency is a very important organisation even now, though its vitality has diminished under British rule and the tendency is towards disintegration. I am in favour of encouraging the growth of independent action in the village community as much as possible. Madras Act I. of 1889 provides for village courts possessing civil jurisdiction up to Rs. 200, and Madras Regulation V. of 1816 for village panchayats, while Regulation XI. of 1816 gives some small punitive powers to village headmen. These powers might be expanded.

I consider that the control exercised over local bodies by Government is so detailed that little scope for self-government remains.

The following may be cited as instances:—

- (a) No Local Board can employ, without sanction of Government, any permanent servant whose pay exceeds Rs. 2 per mensem. (L. F. C. 113-115.)
- (b) No land, however small, can be alienated without sanction of Government.
- (c) Medicines for Local Fund dispensaries and hospitals must be got from the Medical Store Department; no European articles can be bought except in accordance with article 98, C. A. C.; refunds of revenue require the sanction of Government.
- (d) All additional allotments from general savings under any particular grant or on the estimates as a whole are prohibited.
- (e) All plans and estimates for any sanitary work must go to the following authorities:—If it exceeds Rs. 500 (£33-6-8) to the Sanitary Engineer; if it exceeds Rs. 1,000 (£66-13-4) to the Sanitary Commissioner, Sanitary Engineer, and Sanitary Board; if it exceeds Rs. 5,000 (£333-6-8) to the Sanitary Commissioner, Sanitary Engineer, Sanitary Board, Chief Engineer, Public Works Department; if it exceeds Rs. 10,000 (£666-13-4) to the Sanitary Commissioner, Sanitary Engineer, Sanitary Board, Chief Engineer, Public Works Department, Government, Public Works Department, and usually Government, Local and Municipal Department.

These examples, however, hardly bring out with sufficient definiteness the closeness of the control exercised over Local Boards. District municipalities are governed by a different Code; but they are also well looked after by the Local and Municipal Department of the Secretariat. There would be a considerable reduction in work if the whole of this control were removed, and if the Local Boards and district municipalities were left to manage their own affairs. Such a change would, no doubt, involve some loss of efficiency, but there would also be a great saving in delays. It would be likely to result in increased encroachments, on public streets and roads, less success in keeping roads in order, and in maintaining sanitation, and probably a considerable increase in the amount of money wasted. But the people would get some real practice in managing their own affairs. If they managed them badly they would themselves be the chief sufferers, and they would, like other people all over the world, prefer managing their own affairs badly to having them managed for them in the most immaculate manner possible.

A second direction where large reduction in work is possible is by increasing the powers of the native officials, and especially the tahsildar. The tahsildar is an officer whose pay ranges from Rs. 150 to Rs. 250 per mensem (£120 to £200 a year). Practically no officer becomes a tahsildar under 15 years' service. The district munsiff, who is the corresponding judicial officer, has ordinary jurisdiction in suits up to Rs. 2,500 (£166-13-4). As soon as a tahsildar becomes a Deputy Collector, though he may be on the same pay (Rs. 250 per month, £200 a year) he has all the powers of a Divisional Officer. The tahsildar might deal with encroachment cases and water-rate cases, which contribute a large amount of the work that has to be done at the annual settlement of village accounts known as *jamabandi*. He might appoint his own clerks and peons; at present, he cannot make any appointment other than that of a *masalchi* (servant to look after lamps) and a sweeper. He should be allowed to pass and cash his own pay-bill and that of his office. He should also have power to grant leave to village officers, to appoint substitutes during leave, and to punish village officers within certain limits. He should be empowered to sanction the sub-division of survey fields.

It may be said that this process of devolution would relax the control of the superior officers and to some extent this is true. It is a necessary result of any process of decentralization. The use of the more extended powers would, however, be safeguarded by the right of appeal. The devolution of powers to tahsildars would give some relief to Collectors and Divisional Officers, and in my opinion it is these officers who need relief rather than the Government, or the Government of India. Except in a few matters of financial control, the work which the Government now do must continue to come to them and cannot be delegated to other authority.

7623. With regard to these restrictions which you enumerate to the spending powers of provincial Governments, could all these be conveniently removed?—Not all, only those that I have enumerated.

7624. With regard to the revising of the grades of any class of subordinates, are the grades of the subordinate classes here necessarily the same as those which obtain in other provinces?—No, they are not necessarily the same.

7625. So that a larger extension of pay would not necessarily disturb, or even at all disturb, the pay of such grades in other provinces?—No, I do not see that it would.

7626. There would be no danger of your establishing a precedent for other provinces?—I do not see how it could if you retain the other limits, e.g., the Rs. 250 per mensem.

7627. In practice, have the rules often to be disregarded and application made to the Government of India for sanction?—We do not often make application, because it is so very troublesome, but the fact that the restrictions exist often produces hard cases.

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7628. How many cases would there be—half a dozen in the year would you say?—I do not suppose we should have more than that.

7629. You would be able to relieve a small grievance?—Yes. We have just had a case; a man travelling in some out-of-the-way place had to take 30 coolies to carry his kit; there is no rule which would enable us to pay him what it really cost him. We do not want to have to apply in a case of that sort; it is waste of time to go into questions of that sort—I mean waste of time to the Government of India.

7630. And the man suffers?—Well, in most cases I think he does.

7631. Do these other restrictions really occupy much time in correspondence with the Government of India?—I do not think so; I do not think there is a great deal of time lost beyond what is necessary; some of these financial restrictions might be somewhat relaxed.

7632. You have got no particular reason to complain of the Government of India in respect of the Department of Revenue and Agriculture?—No, I think they have been very sensible so long as I have seen their papers.

7633. But while you were Secretary in the Educational Department you did find an enormous mass of correspondence?—The Government of India write essays on education and send them to the Local Government.

7634. Does the passion for uniformity so re-act upon the Director-General of Public Instruction that he is a hindrance to educational schemes in a province when advising the Government of India on proposals made by provincial Governments?—It is quite possible of course, if you get a man of that type of mind.

7635. Have you ever had good reason to suspect that anything of that sort has arisen in cases that you yourself have known of?—No. I have not seen any instance of undue interference; but I feel sure that much more benefit would come from, say, sending our Director round to study Bengal results and Bombay results, than letting Mr. Somebody come and tell us what they do in Bengal or Bombay.

7636. Do you remember occasions when the Government of Madras have sent their Director round?—I was Inspector-General of Prisons for a long time; I went round and got a lot of useful information; I went to a number of jails in Bengal, some in the Punjab and some in the North-Western Provinces. We had a conference of the different Inspectors-General of Prisons and I afterwards went round and inspected several jails. No man coming and telling me things would have brought them home to me in the way they were brought home to me by actually seeing the jails. I feel quite clear that that is the best plan, so far as regards the instruction of provincial officers.

7637. There is an Imperial Director of Criminal Investigation?—Yes; that is for police, not for prisons: there is no imperial officer for jails.

7638. And, notwithstanding the absence of an imperial officer, you get on pretty well?—Yes.

7639. Who presided at the conference of which you spoke just now?—The Inspector-General of Jails in Bengal, who was the senior officer present.

7640. Notwithstanding that he was not an imperial officer, did you get on well at the conference?—Oh, yes, extremely well, and we got considerable good out of the conference.

7641. Suppose that the Heads of provincial Departments were to go touring about in the way you speak of, looking for information and getting it, would that interfere in any way with the discharge of their ordinary functions?—The Director of Public Instruction could quite well carry on his work, or at any rate his Deputy could look after his work until he came back. If he went for three weeks he would see a great deal. And of course there is no comparison as to the cost of the two methods; that which I suggest is very much the

cheaper—just some little travelling allowance. Then, too, there is always the danger that an expert adviser will be a man with cast-iron views of his own.

7642. On the other hand, he might be a very intelligent man, and be able to give most useful information to one province from what he has seen and learned in others?—One is sure to learn a great deal in going round.

7643. You think that, so long as a Director-General can be confined solely to giving advice, he is a useful officer?—Of course he may be.

7644. But he must be bound down very tightly not to interfere in administration?—Yes, that is so; but when it comes to advising the Government of India, he naturally advises on projects that come up, and that advice may have the effect of producing unnecessary uniformity.

7645. You tell us that you have not been very much impressed by the necessity for curtailing appeals?—No.

7646. How long is it since you did Collector's work?—Four years.

7647. Are you considering the case of officers drawing smaller pay or of officers drawing higher pay, or is it general?—I meant it to cover all the questions.

7648. You think that any curtailment of the right of appeal would produce dissatisfaction?—It would certainly produce dissatisfaction.

7649. It would cause such serious dissatisfaction, or at all events such dissatisfaction, that it is not worth while abolishing the appeals?—I think so; the native loves to have his case looked into.

7650. Are the districts here too large?—Yes, I think so, undoubtedly too large.

7651. Do you think their size interferes with good executive work?—I certainly think they do. I had a very heavy charge, much too heavy for one man; they have had a second man there now for a long time.

7652. No removal from the Collector's shoulders of the necessity of reference in small matters would really enable them to tackle one of these big districts?—I think not; and it is not only the Collector, it is the Superintendent of Police, the District Engineer, the District Board Engineer—the whole administration would benefit if there were smaller charges.

7653. And that, in this Presidency at all events, is one of the root difficulties?—It is.

7654. Have you noticed any particular evil arising from the necessity or the habit of too constant transfers?—I think I may say yes.

7655. How could that be remedied?—Take a Divisional Officer; he has charge of three *taluks*; they are all of very considerable size; if he stays in his district for three years he has a fair chance of knowing the chief people, knowing his *taluk* Board members well, knowing who is fit to go on to the Board, and also of learning the character of his subordinate officials, which is a very important point; but if he is only there six months he cannot obtain any of that knowledge. These constant transfers tend to destroy a man's interest in his work; if he is changed about from place to place every six months or so, it is only natural that he should lose interest in his work.

7656. How is it possible to avoid that difficulty?—It is very difficult to say. I can only suggest that there should be a sort of *prima facie* rule that a man should stay for three years. Of course, it could not be a hard-and-fast rule; it could not work always; men have to get leave, men have to get promotion; it is very difficult. Personal grading has done a good deal in other provinces.

7657. You are in a different position in this Presidency?—Yes; our Collectors are not yet graded personally, so that there is extra pay attached to different districts; that means that some particular man may be appointed to a particular district so as to give him the extra pay, on the ground that he is the senior man; that is all proposed to be altered now; the proposals are before Government.

7658. You say you have not yet personal grading of Collectors?—We still have three districts where the extra pay attaches to the district, and once you send a man there you cannot very well take him away unless to some place where he will get the same pay.

7659. How long will it be before the change that is proposed will come into operation?—Mr. Meyer proposed this in 1904; a further reference came the other day from the Government of India; I should hope that two years ought to see the end of the present system.

7660. In a question of this kind why should there have been all this delay?—It is a complicated matter; I suppose there has been some reason for its detention in Simla.

7661. However, you think that the Government here is blameless?—Less to blame, I should say.

7662. You tell us that it would not be well to have Advisory Councils, because a great deal of the work might have to be gone over again. What had you in view?—The Collector would have to go into any matter pretty closely himself in order to introduce it to his Council; then he would have to talk it over with the members of his Council; then he would have to go back and pass his orders; or if he disagreed he would have to write a letter and refer the matter.

7663. As an illustration you put the case of a proposal for a tank; you say that the Collector now would study the plans, read the reports of his subordinates, and then pass his orders. Is it not possible that the actual work—not his work, but the work contemplated—has sometimes to be done twice, because it is first put in the wrong place, or something of that sort?—A mistake may be made of course; the more you consolidate, the more chance of mistakes.

7664. Does that sort of thing occur in practice?—It must occur; I cannot tell you the percentage of cases, but it must occur.

7665. Then the danger of doing work twice may exist under both conditions?—Yes, but I submit that it is absolutely certain that you must do the work twice when you have to discuss it with a Council.

7666. Would it not be better to discuss a thing twice than perhaps to dig a tank twice?—I see the point; but at the same time I fancy that the number of cases where you would dig your tank twice would be very very small.

7667. You think the first danger would be larger than the second?—Yes, unquestionably; it would be certain; it must increase work.

7668. You suggest to us that village communal life is still in existence. We have had a certain amount of evidence to tell us that the communal Council has died out?—Communal life is undoubtedly in existence.

7669. It has decayed and is decaying?—The tendency is to decay. Education of course makes a man stand on his legal right, and he goes to the courts.

7670. At any rate, it has not so far decayed that it might not be easy to resuscitate it?—No.

7671. Then with regard to these municipal bodies you say that the control exercised by Government is so detailed that little scope for self-government remains. Is that your deliberate judgment?—Yes; they cannot do very much.

7672. Is that a good or a bad result?—I think it is rather a bad result; it destroys the object of self-government.

7673. And you would like to extend the functions of local bodies?—I think so. If you are going to have local bodies you should make them a reality, and let them run their own show, and make their own mistakes and learn wisdom thereby.

7674. You think the experiment, even though it might result every now and then in financial blunders and even disaster, would be worth making?—I think so; I should be prepared to try it. The chief difficulty is about the roads.

7675. The last witness told us that the essential condition of an increased grant of self-government must be that the local bodies should be financially responsible in every degree; would you make that same condition? The provincial Government must not be called upon to make good the financial defects and blunders and deficiencies of the local authority; do you agree with that?—It seems sound.

7676. You would also attach that same condition?—I think so certainly, just as a Corporation at home does not come down on the central Government to make good its debts.

7677. If it gets into debt or becomes bankrupt it must make good its financial liabilities?—I think so; that should be part of the idea.

7678. Has the necessity of imposing taxation for municipal purposes rendered municipal bodies in this country unpopular and even undesired?—Yes, if you can judge from the press; we have had petitions objecting to the constitution of towns as municipalities.

7679. Therefore if you gave all local bodies increased freedom, coupling that with full financial responsibility for their acts, it might be some time before such bodies became popular?—Yes. Taxation is always unpopular, and they are afraid of extra taxation.

7680. But the control of Government over these local bodies is such, both administrative and financial, that the localities do not recognise what financial responsibility means?—Yes, they do not realise it; they are told that they must raise their land tax from $2\frac{1}{2}$ to $4\frac{1}{2}$ per cent.; they do not do it of their own free will; they do it because Government tells them they must do it.

7681. Therefore it would be a long time before the extension of freedom of Government in local affairs would be popular?—I am afraid so, in most cases.

7682. However, taking the advantages with the disadvantages, you think the experiment is worth trying?—As a political one, yes.

7683. Do these questions all come to you in sufficient number to enable you to tell us whether there would be an increase of work in your department or the reverse if the local bodies were granted greater freedom of action?—It would enormously reduce the work of the Local and Municipal Department.

7684. How would it affect your work?—It would hardly affect the Revenue Department at all.

7685. You mention to us the desirability of increasing the powers of native officers and especially the tahsildars; would that decrease your work considerably?—Not my work, the Collectors' and the Divisional Officers' work; it might even increase their work, by giving them appeals instead of original orders, but that one cannot really foresee.

7686. Suppose that power of remission in cases of dry revenue was given to the Collector, would that, do you think, endanger your provincial revenue to any serious extent?—I am afraid it might.

7687. There is no limit to his powers of remission in wet land cases?—No.

7688. Could there not be some limit put to his power of remission in dry land cases, so that at any rate he might grant relief in urgent cases?—The number of units is less in the case of wet crops. We have some three million landholders, each holding under a separate title, some holding only a quarter of an acre.

7689. If the quarter of an acre does not bear crops, why should you not grant relief to persons who need it?—I mentioned that only by way of illustration. Then, a part of the difficulty arises out of the fallows. About 20 per cent. I think of the dry areas remain fallow annually. In those cases you have no means of telling whether a man has left it fallow because he wanted it to be fallow, or because he wanted to graze his cattle, or whether it was owing to the failure of rains that he could not grow anything.

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7690. How many villages does a revenue inspector have to overlook?—An average divisional charge is 595 villages; a *taluk* charge is 246 villages; a revenue inspector's charge would be about a quarter of that, about 60 or 70.

7691. Would not a revenue inspector who knows his district pretty well be able to tell whether a dry field had been left fallow for grazing purposes or whether the crop upon it had failed?—I do not think so; the field may be very very small. I am not quite sure what the average number of fields would be in a revenue inspector's charge, but it would run into many thousands.

7692. At all events, you think that it would be impossible to permit a Collector to have any discretion in regard to the remission of dry revenue?—In ordinary years; of course he has it in cases of famine.

7693. If it is possible to entrust him with that discretion in famine years, why is it not possible to trust to his discretion in ordinary years, and if he fails, pull him up very severely?—In famine years he does not give any remission on a field; he is obliged to give it by a whole tract of country, because of the difficulty of discriminating between field and field in dry land.

7694. You would not compel the Collector to give remissions; all you would do would be to allow him to give it where the circumstances justified it; you would not give him that discretion?—I am afraid it might be very disastrous indeed.

7695. (*Mr. Hichens.*) Is it the fact as to remissions in respect of wet crops that the principle is, so to speak, cut and dried, that the rules and regulations are so clear that it is really a question that can be decided by anybody who is on the spot?—If you know the facts; the difficulty is to know whether there was water in the tank.

7696. It is one of those questions where the personal equation does not come in?—It comes in a great deal in judging the evidence as to the facts. You have a certain amount of information as to whether there was water; you have to apply that information; some men take a favourable view of what amount of water is required for the crops, some take another view.

7697. But the personal equation would come in as much in connection with wet crops as in connection with dry crops?—I think so; it comes in a great deal undoubtedly.

7698. You have said that the Collector is at the present time over-worked?—In many districts.

7699. And in order to ease him, in the first instance you propose to give him somewhat wider powers, to remove a certain amount of routine work from him—that is to say, to prevent references from Government?—Yes.

7700. Would that help very much do you think; speaking broadly, if your suggestions were carried out, would he be really appreciably better off?—I daresay you could save 10 per cent. of his work.

7701. As much as that?—I should think so, by taking all these minor things and deleting a lot of other things which could be cut out no doubt by careful scrutiny. Court of Wards' work is very heavy; I do not see why we should not take up that point and get the Court of Wards to delegate a lot more power to Collectors.

7702. Would the Collector have a clerk in his office who could draft all the letters for him in regard to these points and he merely have to sign them; would it involve much personal work on his own part referring them to Government?—Yes, I think the Collector often takes more trouble over letters to Government than over letters to anybody else.

7703. I take it that the more substantial suggestion you would have to make would be the reduction in size of the district?—Yes; in the direction of better administration that is, I think, the most important.

7704. Would the reduction in your opinion have to be pretty considerable?—It would have to be so to give any great relief.

7705. Roughly, would you double the number of districts?—I never regarded that as within the range of practical politics; I think we proposed to create 3 new districts.

7706. You think that would be enough?—That would relieve the heaviest charges at present.

7707. There are something like 24 districts now, and to create another three is roughly the idea you have in your mind?—Those are the proposals already before the Government of India.

7708. That is enough you think to achieve the object of relieving the Collector and giving him the time he wants?—No, I do not think so; it is only the barest first step towards relief; I should double that number.

7709. You would want 6 or 8 more at least?—Quite.

7710. That would to some extent have the effect of increasing the work of the central provincial administration?—Slightly perhaps, but not much.

7711. You would have 6 or 8 additional Collectors?—Yes, you would have more sets of returns to be tabulated, and so on.

7712. If you had a larger number of districts as you suggest, would it be advisable to create some intermediary authority between the Collector and the central provincial Government?—No, I do not believe in intermediate authority very much.

7713. I mean a Commissioner?—Of course we have got the Commissioner in collective form.

7714. The Board of Revenue you mean?—Yes.

7715. But if you had smaller districts it would to some extent reduce the importance of Collectors?—Yes, there would be more of them.

7716. And they would have smaller charges?—Yes.

7717. Would it be desirable under those circumstances to create an intermediate local authority?—No, I think you would only get a post office probably, and if you did get a man who was not merely a post office, at any rate it would only be putting a fifth wheel in the coach.

7718. You do not think that what you call the collective Commissioner, that is the Board of Revenue, would have the same tendency?—Well, there are only two Land Revenue Commissioners, and they have the whole 24 districts to deal with; if you had a Commissioner in each division I think there would be a tendency to refer to the Commissioner for orders.

7719. You would not favour that?—Not at all.

7720. (*Mr. Dutt.*) You have said that if there is relaxation of the restrictions imposed by law, the relaxation should be given by specific amendments and not by a general Act of Delegation. I suppose if a general Act of Delegation was passed there might be a tendency to delegate powers too often?—There might. I think it is improper to say that the Governor-General in Council may delegate whatever he chooses. If the discretion were exercised in an unwise way it might cause improper delegation.

7721. There might be a danger of a break in the continuity of policy from time to time?—Yes.

7722. So that on the whole you are strongly of opinion that if any relaxation was allowed it ought to be allowed by specific amendments?—I think so; I think it is best to say, "These are the powers you want, you shall have them," rather than to take the power of giving everything.

7723. You say that in some cases improvements have been brought about by the Local Government and in other cases they have been brought about by the Imperial Government, but, in some large measures of administration like the creation of Local Boards and the creation of elective municipalities, have they not been the ideas of the Imperial Government?—It would differ in different provinces. I think we had Local Boards down here before the Imperial Government took the matter up.

7724. Not elective Local Boards?—No; probably a movement like election would come from the Imperial Government.

7725. With regard to the creation of Advisory Councils, you say it would add to the work of the Collector, and also in some cases cause delay in work; are there not some matters in which it is worth while that there should be a little delay in order that the opinions and the views of the people might be ascertained?—Yes.

7726. Would you give me some instances in which it would be worth while in your opinion to delay a question for a fortnight or a month in order to get the views of the people?—Take one of the questions that do come up before the District Board, the question of whether or not to put on a railway cess to make railways.

7727. But take matters which do not come up before the District Board; the Advisory Council might be called upon to consider matters like plague measures?—In the case of plague measures it would be rather difficult; they would advise you to take no measures, then what would you do?

7728. In the matter of segregating patients and the examination of women and so on, would not the Collector get valuable advice from his Advisory Council?—That is so probably, but you would only want two or three sensible fellows to do that.

7729. The Advisory Council might consist of two or three or more?—The fewer the better.

7730. In certain matters would it be worth while to delay operations in order to get the advice of really sensible men?—I cannot give a negative answer to that.

7731. Would that also have the effect of associating the people with the Collector in matters which really concern their own interests?—I do not think it would associate the people very much, because you would have to have a very small number to make it a working thing, and the Collector would consult 3 or 4 of the prominent men who formed his Council. They would of course be individuals who would speak only as individuals; they would not have any representative power.

7732. You do not think it would be possible to get on the Board men who would represent the views of some of the communities?—Would you have anything bigger than a panchayat? The native idea is the best; you might have five and not go further; as soon as you get more it would be a mere matter of speeches.

7733. I was only asking your opinion on the general question whether to some extent it would not associate representative men with the Collector in the work which really concerns the people themselves?—It would of course.

7734. You speak of giving the village courts civil jurisdiction up to Rs. 200, and you call attention to the Regulation XI. of 1816 which gives some small punitive powers to the village head-man. If you advocate the creation of village panchayats, would you still keep these civil powers in the village munsiff or would you transfer them to these village panchayats?—I would not deprive the village munsiff of his powers, because he does an enormous amount of useful work, and to root up what you have got in order to put down something better is a mistake.

7735. In any village having a panchayat for the first time you would be inclined to try the experiment of giving some small civil powers to such a panchayat as a body, instead of investing any particular man with those powers?—Yes, I think the Act provides for that.

7736. Also, you would be inclined to invest them with some small powers to dispose of petty suits and so on?—Yes, I think in those matters where you want a decision the panchayat does very well—where you want an adjudicator, not executive action.

7737. Under the present Act a large amount of the executive power is vested in the President of these Boards and municipalities alone. Would you favour the idea of creating little sub-committees

and transferring to them certain branches of administration, like the inspection of schools?—I am in favour of their doing it, but I would not favour amending the Act.

7738. The Act provides it, but would you be in favour of following it up and doing it?—Certainly, if you can only get them to work in that way.

7739. If you did create these little committees, might there be a chance of making them take more interest in their work?—The only way of getting a man to take interest is to give him something concrete and definite, and let him work at it; at present that has not been done very much.

7740. (Sir Steynning Egerley.) You say you are opposed to borrowing by Local Governments?—I am not an authority on the subject, but it does not seem to me workable.

7741. Not for small local purposes in rupee loans?—You mean on behalf of local bodies?

7742. Not necessarily?—Then whose credit would be pledged? Would the local provincial credit be pledged? That is the difficulty that strikes me. You either pledge the imperial credit, or not. If you mean only to pledge the provincial revenues, which the Imperial Government can withdraw by a stroke of the pen, you would have to pay a great deal more. No one would lend to a man whose resources might be taken away.

7743. Are not the provincial settlements permanent now?—Our own is just under revision. I do not think you can call a provincial settlement permanent.

7744. The only purpose for which I suggested the question was, if you have a big public works which you see is very advisable, and it is a little bit beyond your current revenue, and the people of the district are interested in it, could you not tap capital that the Government of India would never reach?—You ought to, but, somehow, apparently you cannot.

7745. It has never been tried?—It has not been tried in that way.

7746. You would be opposed to that sort of thing?—Only because I think you would pay more; you would have to offer better rates.

7747. But the Imperial Government cannot always increase their own borrowings sufficiently to meet the demands all over India?—I am not qualified really to give an opinion on those points about borrowing.

7748. As to the procedure for delegation, you say you think it is improper that it should be done except by means of specific legislation. Of course that is the *a priori* view, but do you consider it entirely a question of principle, or is it a question of expediency?—There is a risk, of course, of a general power not being wisely used.

7749. We hear it often called giving a blank cheque to the executive; that is the argument, put in a few words?—I can conceive an indiscreet use being made of it very easily.

7750. By the provincial Government?—I think so.

7751. In this Presidency, you have got certain provisions of the law which are based on that principle. There is a provision in the Court of Wards Act, section 8, and there are provisions in your Municipal Act?—We also have a provision which I think is rather an improper one, in our Excise Act; it is very sweeping.

7752. And in the Local Boards Act too, section 160?—I think you are not quite correct. However, there are a few instances of the other principle.

7753. Are you at all acquainted with the codification of the Civil Procedure Codes in India?—Very slightly.

7754. We may take it that the Act of 1859 and the Act of the seventies and the Act of the eighties, were all instances of specific legislation?—Yes.

7755. You are aware that the Government of India has amended that principle in this new Bill?—Yes

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7758. Do you know the English Public Health Act at all?—No.

7759. That, of course, was specific legislation. Do you know that they had to induce the legislature to pass a much more general Act to help them through in particular instances?—Yes.

7760. So that specific legislation in certain instances may be ineffectual and unsuitable?—I understand that there are such examples.

7761. In the case I put from England it was found to be so, and it has evidently been found to be so in the Indian Civil Procedure Code?—Yes.

7762. Suppose for the purpose of transferring powers from the Central Government to the Local Government, or from the Local Government to subordinates, you say that all the legislation must be in the Viceroy's Council?—I thought it would be more convenient; it is only a question of convenience.

7763. Then the result would be that if you proceed by specific legislation you will want in the Legislative Council as many Acts as there are provinces?—I do not see that.

7764. The circumstances of all the provinces are different?—You could have a schedule.

7765. Then you would have to have as many schedules as there are provinces?—Yes, schedules in one Bill.

7766. How long do you suppose it would take to pass such an Act with 8 or 10 schedules, taking your experience of imperial legislation?—One season I should have thought.

7767. That is to introduce it into Council, but I mean to carry it through Council?—Each Local Government would have to check its schedule.

7768. Then would you not have to come again two or three years later, on the experience of the English Public Health Act, and have to do the whole thing over again?—There is that possibility, no doubt; that is the main reason in favour of a general Act.

7769. To save delay and difficulty and constant trouble?—No doubt there is that danger; it is a question of expediency.

7770. I suggest to you that the question of expediency arises pretty strongly?—Yes.

7771. Now, you have got these general powers here in the Municipal Acts, the Local Boards Acts and the Court of Wards Act, and you say that the great risk is that they will be too frequently used?—Indiscreetly used, I said.

7772. I thought you said also too frequently used?—I do not lay stress on the word "frequent." It was suggested to me that it might produce fluctuations in policy; I do not think that is very likely.

7773. You have got these very general provisions here; have you ever heard of any public complaint about their abuse?—No, I do not think we have so far.

7774. You know that there is a similar Act on the other side of India, in Bombay, which has been in use over 40 years?—I thought there it was a very special case; you had a Commissioner who was a little Local Government.

7775. Then you suggest that it is impossible to lay down any principle as regards the relations between the Government of India and the Local Government in administrative matters. Are not the Government of India capable of following suitable principles if they could be enunciated?—Certainly, if they could be enunciated.

7776. Would it be very difficult to enunciate principles that might be workable as to the relations between the provincial Government and the

Imperial Government?—In administrative matters it would be rather difficult, I should think.

7777. In 1870 the Government of India published a self-denying ordinance that they desired "to confine the interference of the Supreme Government of India, in the administration of the provincial service, to what is necessary for the discharge of the responsibility which the Viceroy in Council owes to the Queen and her advisers" (that is one principle) "for the purpose of securing adherence to the financial conditions now prevailing" (that is a second principle) "and to the general policy of the Government of India" (that is a third principle). Do you not think that those cover the ground very carefully?—I should think that they would be almost quite useless. I do not think it would give you any criterion in a particular question—say remissions of revenue.

7778. Take it in regard to this question of the delocalization of tahsildars' appointments. If principles of that sort were really followed the Government of India would at once see that a question of that sort was altogether outside their sphere of influence? I mean, it is entirely outside those three principles?—Those principles are so very vague that I am afraid they left very little impression on my mind.

7779. You can hardly say that a particular thing like that comes within either the question of the maintenance of financial conditions, or the question of general policy, or a question as to which the Viceroy is reasonably responsible to the Secretary of State?—Yes, I agree to that.

7780. So that you might perhaps erect barriers behind which either department or Government might have a clear field, and an understanding of that sort might be useful?—Yes.

7781. Are you in favour of no delocalization of tahsildars?—I am in favour of making the grade personal within the district.

7782. Only within the district?—I think only within the district.

7783. For instance, you would not make it personal within linguistic groups—Tamil and Telugu?—No, because you take control away then from the local officer, *i.e.*, the Collector; you would have control from headquarters: the Board or the Government here would have to control it; Government would not know one man from the other.

7784. You think it would be a disadvantage perhaps?—Yes, I do not think it would be sound.

7785. Then as to the Directors-General?—I said I thought that they might be harmless. I only come into contact with the Directors-General of Agriculture and Forests.

7786. Do you not come into contact with the latter except on invitation?—He is coming here immediately to make a tour. They wrote and asked if we would like him to come, and the Government here said they would be very pleased if he would come.

7787. Have you found the Director-General of Agriculture very useful?—Yes, I think he is rather useful.

7788. He does not attempt to give you any orders?—Not a bit; we have had no kind of complaint against him.

7789. He does not call for statistics or returns?—I do not think in matters of revenue there have been any calls of that sort; I understand there have been in other departments.

7790. Then he has a centre of research under his control at Pusa?—Yes.

7791. It is an advantage that your centres of research should be in contact with that?—Yes.

7792. Also he has periodical conferences with your Directors and experts?—Yes.

7793. All that is very useful?—Yes, I think that is very useful, certainly.

7794. May we say that the collection of information and research and the dissemination of information after research are very advantageous?—Yes.

7795. You are rather doubtful about the question of advice to the Central Government?—I only think that it might become a source of danger; I do not say that it is, in my limited experience.

7796. Is not the great danger direct administration on the advice of the Director-General?—My idea was that he would advise the Government of India to reject or modify schemes sent up, or insist upon some scheme of his own.

7797. That is, direct administration by the Central Government on the advice of the Director-General instead of on the advice of the provincial Government themselves?—Yes.

7798. So long as that danger is avoided you think there would be much useful work?—Yes.

7799. And you think that no measures are really too strong to avoid that danger?—It is hard to see what answer I could make to that.

7800. Would you cut off entirely any right of correspondence from the Director-General?—He has no right really of correspondence except upon purely technical matters.

7801. That is very apt to expand into orders?—You cannot practically prevent his writing, if it is only demi-officially.

7802. He cannot convey an order demi-officially?—He can convey information and instructions.

7803. Still it is always possible to disregard them?—He writes direct to the local head of the department and says, "My view is"—so and so.

7804. Would there be the danger, which you thought existed, of a general tendency to pass from correspondence and criticism into the conveyance of orders?—I have seen no evidence of such a tendency at present.

7805. Your evidence complained of the over-control of local bodies. You say that there is little scope left. Do you not think that over-control must always result where a central authority at a distance tries to administer in detail?—Yes, in detail.

7806. And you say that the endeavour to administer such local bodies has resulted in that way?—I think so.

7807. Would you be in favour of taking all that work out of the Secretariat?—Do you mean giving it to some non-central body?

7808. It would be an improvement even to give it to the Board, because the members of the Board tour?—I do not see much improvement in giving it to the Board; it was in the Board formerly.

7809. It has been taken from the Board?—It was taken from the Board, I think, in 1883; it would be only substituting one scheme for another.

7810. Do you think you would ever get much improvement so long as it is in a non-touring centre like Madras—I mean improvement in the expansion of local self-government?—My idea was to relax control altogether so far as it could be relaxed—perhaps subject to careful audit.

7811. Local self-government here is really in its infancy?—What was the date of your Act?—Our Act was in 1871.

7812. I was thinking of the elective principle which you have never used?—In municipalities we use it.

7813. But not in the local bodies?—No.

7814. So that it is in its infancy?—Yes.

7815. Do you not want rather more than the absence of control; do you not want sympathy and help and fostering care for local self-government?—I would give it I think through the local officer and not through the central authority.

7816. But my point is that it is quite impossible to foster it as long as all control is vested in the Central Government?—Probably that is so.

7817. Can you suggest any sort of substitute for it?—No, the only substitute is the action of the District Officer, and he too should be outside—I have no scheme at all. It is a very difficult problem. *The Hon. Mr. A. G. Cardew.* 30 Nov., 1907.

7818. Do you think that the conversion of the Board of Revenue into territorial Commissioners with direct responsibility for a definite area in the Presidency for all departments would be likely to help local self-government?—It might. I have so little experience of what a Divisional Commissioner does that I can hardly realise it. It might help local self-government a little.

7819. I am thinking of a Commissioner with nothing else between the Government and himself, he having the whole responsibility for his tract of country, able to cope with much more detail, and having much more leisure than he can have at present to cover his work all over the Presidency?—It might do. Of course you would want a good many Commissioners in a big area like this.

7820. (Mr. Meyer.) You are apparently still in favour of going to the Government of India in regard to the creation of new appointments above Rs. 250 a month?—It does not affect officers very much here. With Deputy Collectors, for instance, our top grade is Rs. 250, so that we are not tied down by the Rs. 250 limit. It might be better to put the limit up to Rs. 500.

7821. Are you aware that the Government of India has been given power recently to make new appointments up to Rs. 500, with the exception of appointments held by persons recruited in England?—No, I was not aware of that.

7822. As the Government of India's power has been enhanced, do you see any objection to the provincial Government's power being enhanced in like measure?—Not at all; I would draw the line at any point; Rs. 500 might do.

7823. You say the present limit enables you to make a new Deputy Collector; it does not enable you to re-grade the Collectors?—No, that is the difficulty.

7824. You would like a larger limit for that reason among others?—Even the limit of Rs. 500 would not do that.

7825. The Government of India have also received power to raise the pay of existing appointments, save those ordinarily recruited in England, up to a limit of Rs. 750 a month. Would you ask for the same powers for provincial Governments, always (of course) in regard to appointments that are paid for wholly or partly out of their own revenues?—Yes, I do not think there would be any real objection to the Rs. 750 limit.

7826. Would you ask for larger powers in regard to temporary appointments and deputations than you have at present?—If you make Rs. 500 or Rs. 750 the limit, I think you might extend the period for 12 months; beyond that I do not think they would be needed.

7827. Have you found the rule in Article 81 of the Civil Service Regulations, which restricts deputation now to 20 per cent. of the man's normal salary, to be inconveniently restrictive?—Most inconveniently restrictive; I ought to have mentioned that.

7828. Have you any proposal to make as to that?—The rule is most inconvenient; we have had to exempt a whole lot of classes of people.

7829. A deputation cannot now, without the sanction of the Government of India, exceed 20 per cent. of the salary the man would ordinarily draw. You would regard that as an inconvenient limit?—A very inconvenient limit.

7830. Have you any proposal to make on that score?—I should allow the Local Government power to give him any allowance within its limits of creating fresh appointments. You create an appointment at Rs. 100; you put in a man at Rs. 60; he can only get 20 per cent. of the Rs. 60; I do not see why you should not give the Local Government power to give him the full Rs. 100.

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7831. You put a man at Rs. 1,166 on special duty; you want to give him more than the 20 per cent. on the Rs. 1,166; would you recognise that as a case in which you think you should have to get special sanction?—I do not think it much matters when you get so large a pay.

7832. In regard to smaller appointments the Local Government you think might have a free hand?—Yes; it is a great nuisance having to go up for sanction.

7833. As regards your proposal about travelling allowances, you do not complain of the general travelling allowance rules, but you think the Local Government ought to have reasonable power to make exceptions in special cases?—Yes.

7834. You now have to go up to the Government of India about everything?—About any exception outside the rules.

7835. Now, as to the separation of local from provincial and imperial finance. You say the separation was advocated in the Madras Government letter of the 21st December 1906 and that then came the resolution of the Government of India of the 19th November 1907. Do you mean to imply that the Madras Government initiated the proposal?—We do not know who initiated it in the minds of the Government of India.

7836. I put it to you that your letter of December 1906 was in reply to a proposal made to you by the Government of India?—You are quite right.

7837. The initiation, so far as you are concerned, came from the Government of India?—Yes.

7838. As regards local borrowings in the open market. The only example you have had on any large scale was the case of the Tanjore District Railway?—That is the only case I remember.

7839. And there were a few loans of the Madras municipality?—I think so.

7840. Have you found there that the response to applications for such loans has been of such a character as to enable one to anticipate that local patriotism will induce subscriptions to provincial Government loans which would not be made to imperial loans?—I am afraid not; it is a pity, but I am afraid that there is not much response.

7841. And if that advantage was obtained you might have the countervailing disadvantage of having to pay higher terms?—I think you would; I think the Ootacamund Municipality pay 6 per cent.

7842. When it might have borrowed under the Local Loans Act at 4 per cent.?—Yes.

7843. As regards the power of general delegation, is your position that there are a number of powers which existing laws have placed in the hands of Government which might really without harm be given to subordinate authorities, but that there are other cases in which the public learned when the law was passed that the power would be left in the hands of the provincial Government or the Imperial Government as the case might be, and that they would condemn it as a sort of breach of faith if there were fresh general legislation transferring the power to the local authorities?—Yes. Perhaps the public might think it a breach of faith, and I think too that in such a case as making rules, which is a very large power, we ought not to be able to delegate it to the Board of Revenue say; there are rules creating criminal offences; there are dozens of such cases.

7844. But in other matters which do not affect the liberty of the subject, you would see no special objection to a general power of delegation, perhaps?—I should not like to commit myself to an affirmative reply as to whether in all other cases a general delegation might be given.

7845. You do not see your way to make a distinction between things essential and things non-essential, in the matter of delegation?—It is so difficult to define the difference.

7846. You would have to go to each Government and see how far the powers could be delegated or no?—You must do that, of course, and I think it ought to be done by the Legislature.

7847. You say that "The Home Department of the Government of India was not long ago rather given to issuing lengthy resolutions intended to inculcate uniformity in the least uniform of subjects"; what special case had you in your mind?—Some of the educational resolutions which were issued 3 or 4 years ago; I do not know that I can refer to precise instances.

7848. The resolution of March 1904 for instance laying down the general lines of educational policy?—That is a little later than anything I could have referred to; I was at home about that time.

7849. But education is the only department in which you have had special complaint to make?—In connection with these irrigation projects we are rather afraid that they are going to interfere with our system; that is the only case I know.

7850. You spoke of the Government of India requiring the Government of Madras to delocalise the tahsildars and grade them in a provincial list. Was that an order, or was that merely a suggestion made by the Governor-General in Council?—It was a suggestion which I think was intended to be something equivalent to an order.

7851. The Government of Madras has the opportunity of showing cause against it?—Yes.

7852. In view of the fact that such provincial grading is carried out in most other provinces, whether the suggestion of the Government of India be right or wrong, might it not come within their general sphere to ask you why you should not do in Madras what has been carried out with success, as they think, elsewhere?—I do not know the correspondence well, but my impression is that it was in answer to a previous letter from this Government in which we had already rejected the suggestion.

7853. In principle, take the grading of tahsildars or anything else; might it not be legitimate for the Central Government to ask Madras or any other province whether the system that they had found to be successful in other parts of India might not be advantageously adopted in the province of Madras?—Of course there is no objection to their drawing attention to what has been found successful elsewhere.

7854. And asking the provincial Government to consider whether it should not be adopted in Madras and to show cause against the suggestion?—Yes, but I think in this case it was intended as almost an order, if not quite.

7855. The letter, in fact, was on that scheme of mine for the reconstitution of districts which has been under discussion as you say for some years?—Yes.

7856. In nearly every case the suggestions of the Government of Madras were accepted in that letter so far as the Government of India could accept them?—Yes, I think so.

7857. There may have been some slight alterations in grading, but, against several proposals of yours that were absolutely accepted, this is the one proposal which the Government of India did not quite see the force of and they asked you to reconsider it?—Yes.

7858. You have indicated as a possible objection to the Directors-General and Inspectors-General that their advice may tend to undue uniformity; you admit that, under financial or administrative rules or otherwise, a certain number of cases must go up from the provincial Government to the Imperial Government; you must have a certain control?—Yes.

7859. Under the present system, the Member of Council or the Secretary who deals with these matters in the Government of India is generally a Civilian taken from a particular province, is he not?—Yes, I believe so, generally.

7860. He has had his whole training before he went to the Government of India in some one province?—Yes.

7861. Would there not be a tendency on the part of such an officer to think that what was suited to his old province was suited to other provinces?—I am told so.

7862. Might not that be corrected by an Inspector-General who had been around the different provinces and who was able to say, "I can assure you that what is suited to Bengal is not suited to Madras because the conditions differ altogether"?—Yes, or he might come from the same province and aggravate the tendency.

7863. But if he had been around himself might not his visits shake any doctrinaire ideas that he had formed from one particular province?—No doubt there is some experience obtained by the Directors-General.

7864. You said it would be much cheaper for your Director of Public Instruction, for instance, to tour round the other provinces than for an Imperial Director-General to be appointed; but it would be necessary for seven other provinces, at least, besides Madras, to send their Directors of Public Instruction touring around; if you added up the cost of all these officers and the loss of time caused by the provincial Directors being away from their duties, would there not be a considerable balance on the other side?—I doubt it very much—no, I think not.

7865. You think it would still be less expensive?—Yes; there is the matter of pensions and so on; it is much more expensive of course to have an imperial specialist.

7866. You spoke of material benefit that you had derived from the conference on jails that you attended; was that conference initiated by the Government of India?—Yes.

7867. If you had formal and regular conferences, would you have them meet at automatic periods or only when the Government of India thought fit to decide?—When the Government of India thought fit; I hardly think it is necessary to have an automatic period.

7868. Some time after you attended that conference and got, as you say, much valuable information there, you ceased to be Inspector of Prisons?—Yes.

7869. And all that valuable knowledge was lost to your successor?—Yes, that is perfectly obvious; men must change, and experience goes with them, not only in that case but in others, e.g., the imperial experts themselves.

7870. You say that the initiative in bringing the proposal of co-operation to the aid of rural credit belongs to this province through Sir Frederick Nicholson. Sir Frederick Nicholson of course submitted a most valuable report, but had the Madras Government done anything special upon it prior to 1904 when the Government of India passed their Agricultural Credit Societies Act?—No, nothing I think.

7871. Therefore, though credit for the immediate initiative belongs to Sir Frederick Nicholson, the credit of the Government initiative belongs in a way to the Government of India?—Yes.

7872. You spoke of reforms very likely to be carried out on the report of the Excise Committee; you have studied that report of course?—Yes.

7873. Was it not one of the findings of that Committee that the provinces had worked far too much in water-tight compartments, as they expressed it?—Yes.

7874. And in several special cases Madras was held up to other provinces?—Yes, or Madras methods.

7875. And on the other hand Madras itself in some minor respects was criticised?—Yes.

7876. Might not the work of that Committee have been saved and to a certain extent anticipated if you had had an Inspector-General of Excise travelling about the provinces and communicating with the Government of India?—Yes, it might; but I think it would have done more good by sending the Excise Officer of Bombay, say, here to Madras to study our methods.

7877. An Excise Officer did come down from the United Provinces to study your methods some time ago?—Yes.

7878. Do you gather from the evidence afforded by the Excise Committee's report that his visit had any practical effect in the United Provinces?—I do not know what effect it had.

7879. You spoke of the number of transfers and of the personal grading of Sub-Collectors and Head Assistants as a great reform in that direction. Was that measure adopted by the Madras Government or was it ordered by the Government of India?—I do not know.

7880. As regards the transfers of Collectors, are they not caused a great deal by the strict regard to seniority in the matter of acting appointments?—I do not think that is so much the case now as formerly.

7881. If a Collector took anything more than 3 months' privilege leave would they put in the senior Civilian Divisional Officer in the district, or would they put in another man who was say a couple of years senior to him from outside?—They would probably bring the man from outside if it was more than three months' leave.

7882. Does that not in itself make a certain number of transfers from district to district?—Yes.

7883. I am not speaking of permanent promotions, but might it not be advisable in the way of acting promotions to take the man on the spot if he was fit?—I agree.

7884. Is sufficient regard to language paid in making transfers, or is a man moved from a Tamil district to a Telugu district, or from a Telugu district to a Tamil district?—I should be inclined to keep men entirely inside the Telugu country or the Tamil country as far as possible.

7885. But is it done at present at all?—I think not; I do not think it is done as much as it might be.

7886. Would you be in favour of passing over unfit men as Collectors?—Yes.

7887. Without reference to any particular persons, do you think that hitherto there have been some men made Collectors who were not really fit to be such?—Yes.

7888. You yourself, you said, were in favour of the creation of some 8 districts more; that would make 32 districts in all?—I do not tie myself down to that number; I only suggested, or rather it was suggested to me, that there might be 8 more.

7889. Do you really think that 32 districts could be managed directly by the Board of Revenue; it would be rather a large team to drive?—I do not see that there would be any greatly increased difficulty.

7890. There would be 32 letters and references instead of 24 on subjects of general reference, and reports and returns; and in the Government Departments in the same way they would have to deal with 32 districts instead of 24; do you not think that that would over-burden headquarters?—I do not think so.

7891. You say that Collectors are overworked and can only be relieved by this considerable increase of districts; at the same time you are against giving larger powers to the Divisional Officer?—No, I did not mean to convey that impression; on the contrary, I would give them powers in many cases.

7892. I gathered that your real devolution of power was to be to the tahsildar and not to the Divisional Officer?—I did not mean to convey that.

7893. If you gave further powers to the Divisional Officer would you not reduce the Collector's work a great deal?—Yes, his work would be reduced in proportion.

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7895. Would it not be rather a case of having a Board of recognised advisers instead of advisers whom the Collector varies at discretion and whom a new Collector might find some difficulty in selecting?—It would be a good deal more than that I think.

7896. As regards the giving of larger functions to panchayats, you have served in Madura as Collector; there were very serious feuds there between the Shanars and other Hindu castes?—Yes.

7897. Suppose you had a considerable number of high-caste people in a village panchayat, they would not be likely to be very tender to the Shanars?—In localities where you have that very bitter feeling there would be that danger; you might have a little trouble.

7898. Would you not have to restrict the powers of the panchayat in such cases, or how would you meet that difficulty?—I think you would have to restrict the powers of the panchayat in those localities where you have two races on such bad terms.

7899. You would have to have some guarantee for the protection of the minority?—Yes.

7900. The present Secretary in the Local and Municipal Department told us finally that he thought the Sanitary Board did not serve any useful purpose; that the scientific advice required could be obtained from the Sanitary Commissioner and the Sanitary Engineer, and that such central control as was required could be got from the Government. Do you share that view?—Yes.

7901. The Sanitary Board as at present constituted you think is unnecessary?—Perfectly useless I think.

7902. Would you see your way to giving the Collectors a power of control, over the lesser municipalities at any rate, that is now kept in the hands of Government; might not the Collector review the municipality's budget, and pass it, and deal with the administration report, and give such sanctions as the Government now requires to come to it?—Yes, if you have your 8 extra districts and relieve the Collectors materially in other ways, so as not to utterly break their backs.

7903. But how does this affect the work of the Collector; he is now passing the things on to Government; therefore, instead of writing a report to Government he would write his sanction or order; would it not rather diminish his work?—I do not think so in practice; at present he writes an endorsement which is not very long; he does not feel any great responsibility; he has no power except to offer an opinion.

7904. As a matter of politics, you think the Collector might do it?—I am not in favour of it; I think the proposal should be to leave municipalities alone—to give them a free hand.

7905. There must be some control or would you give them an entirely free hand?—There should be an audit I think.

7906. Suppose a municipality neglects its sanitation and becomes the centre of disease, might it not be best for Government to take steps?—Only I think in case of plague; I would not in other respects.

7907. Or cholera?—No, I should be inclined to give a free hand there.

7908. Suppose it was thought desirable that Government should exercise some control, might it be expedient to entrust it to the Collector instead of to the Central Government?—Yes, I think that would be a very good devolution.

7909. You say that the difficulty about dry remissions is that one field might have been left fallow and so on?—That is one difficulty.

7910. Is there not also some similar difficulty about wet remissions? For instance, a remission is not to be granted when there is either no crop on a wet field, or the crop has failed, owing to the raiyat's own neglect; is not that a principle of the remission rules?—Yes.

7911. And is it not also a principle that, where the season has been such that although it was not possible to raise a wet crop it was possible to raise a dry crop, only the difference between the wet and the dry assessments should be granted?—Yes.

7912. Consequently you have gradations of remission even in regard to wet fields?—You only give the difference, as you say. You have varying circumstances to consider.

7913. Then I do not quite see the distinction in principle between the wet and the dry crop. For instance, if a Divisional Officer or a Collector can be trusted to discriminate between the fields in which there has been no crop owing to the neglect of the raiyat, and those in which there has been no crop owing to circumstances over which the raiyat had no control, might he not also discriminate roughly in regard to dry crops between lands in which the crop had failed from causes beyond the raiyat's control and fields which would ordinarily have been left alone?—I think there is a distinction. In the case of the wet land you have an appeal to a fact—as to whether water was available—but in the case of the dry land how are you to tell whether there was a shower on the field sufficient to enable a dry crop to be raised?

7914. I do not think it has been suggested that there should be the same remission on dry crops as on wet crops, because your dry assessments make a large allowance for bad seasons which the wet assessments do not?—That is another point of course.

7915. The point is, when circumstances are so bad as to justify dry remissions, should you not give the Collector some discretion in the matter?—I think not in the case of isolated fields; there are the other objections which you allude to, such as that the settlement involves an allowance of 10 to 25 per cent. which is intended to cover those very vicissitudes of season.

7916. Would you give any larger powers to Collectors in regard to the granting of agricultural loans?—Yes; I think one of the proposals of the Government of Madras is to increase the power of the Collector; it is proposed to raise it I think to Rs. 5,000.

7917. (*Chairman.*) How much of the work of the office which comes through you do you settle yourself without sending up to the Member?—A very small quantity—only with regard to unimportant work.

7918. About a quarter should we say?—Yes. I should not put it at more. I put it even lower, say a fifth.

7919. With regard to that amount of work which you could settle yourself, which probably comes to you from officers of either the same, or greater experience than your own, do you not think it would be possible and desirable to delegate power to deal with that correspondence to other officers?—Yes, there are certain cases in which we do propose either to do it, or to ask the Government of India to do it, which will cover that class of work—things like applications, and so on.

7920. Could you get for us the actual cost of the Board of Revenue shewing it under the head of each department?—Yes; you mean including establishment?

7921. (*Sir Steyning Edgerley.*) You said you thought that you might give delegation of powers subject to the submission of returns. For instance, the authorities which were immediately subordinate might be given considerable authority subject to reporting at intervals, monthly or quarterly or whatever you might think it ought to be; have you thought that out at all, or would you be prepared to do it?—I do not like the principle of

returns very much except to shew that the total is not excessive.

7922. There are certain powers which you reserve over the Board of Revenue. Suppose you say to the Board "You may exercise for a given time any powers you like subject to a monthly return to us of what you have done"; you would then on that

return get that information. I suppose you have that system in the Secretariat?—Yes, we have.

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7923. Could not that system be extended between the Government and other officers?—I think it exists.

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(*The witness withdrew.*)

Mr. WALTER FRANCIS was called and examined.

7924. (*Chairman.*) Will you state your present official position?—I am a member of the Indian Civil Service, at present officiating as Collector of Malabar. Overwork is by far the most important obstacle to personal contact between the people and the Executive Officers. An officer who can only just get through his papers by 8 hours' steady work a day has little inclination to spend time in conversing with the people or visiting remote villages. Something should be done to lighten Collectors' work by giving them the extended powers in matters relating to revenue, general administration and the Court of Wards, by giving them wider financial and other authority, and by lessening the existing restrictions imposed upon them in their capacity as Presidents of District Boards. Collectors might be given lump allotments, based on the actuals of previous years, for expenditure on their own authority on the many petty miscellaneous matters which now have to be referred to Government for specific sanction. For example, if more than Rs. 2 is expended upon burying a destitute pauper, Government have to sanction the outlay; a few annas spent upon caring for a child deserted by its mother needs Government sanction; one of the sub-jails in Malabar is far from any Local Fund hospital, and every time a prisoner is sick the Hospital Assistant from a neighbouring Medical Mission is called in, and every time Government have to be specially applied to for sanction to his fee of Rs. 2. Instances might be multiplied almost indefinitely. They are specially numerous in estates under the Court of Wards.

In the case of municipalities, again, a Collector has to exercise much detailed control; certain classes of correspondence between the Council and the Government pass through him and he is expected to give an opinion on each file. It is open to discussion whether this close supervision, though it undoubtedly improves administration for the moment, does not kill the Council's sense of initiation and responsibility and check the growth of public opinion on municipal shortcomings.

Presidents of District Boards are hampered by the Local Fund Code, which looks at matters from the Auditor's, rather than the Executive Officer's, point of view. The correspondence it occasions is out of proportion to the funds expended, and is so heavy that most Collectors hand it over, except where important, to their Vice-Presidents—usually the Headquarters Deputy Collectors. A President has to obtain sanction from Government to the levy of all fees under the Act—such as *pandal*, market, cart-stand and other fees; to the establishment of tolls and ferries, even temporarily; to the extension of compulsory vaccination, and to the opening and closing of markets; and *previous* sanction to certain classes of charges, 31 in number, among them allotments from general balance and transfers of funds from District to *taluk* Boards. All these restrictions hamper work. If a flood damages roads and bridges, and emergent repairs are needed to prevent the damage spreading, but the Board has no funds except under general balance, it must watch small breaches becoming big ones and tottering bridges collapsing while it obtains Government sanction to expenditure; or if plague breaks out and a *taluk* Board has no funds, a plague staff cannot be organized until Government have sanctioned an allotment from District to *taluk* Board funds.

Even if these restrictions were withdrawn and the greater part of the reports and returns to higher authority, about which there is so much complaint, were abolished, no sufficient relief would be experienced by Collectors personally, nor would they be much nearer to the attainment of leisure to move

among the people. Returns and reports are mainly compiled and written by Collector's offices, and not by Collectors themselves; moreover, the abolition of their submission to Government and the Board would not always render their preparation unnecessary, for even if the Board and Government no longer controlled Collectors in such detail as at present, Collectors would still need to control their own districts, and such control cannot be exercised without a certain number of reports and returns. It is little more trouble for a Collector to forward the returns to the higher authorities than to scrutinise them himself, and as his outlook and information is confined to the limits of his own district he is less fitted to criticise them usefully than those who are in possession of particulars enabling them to compare the progress in one district with that in others similarly circumstanced. What crushes Collectors nowadays is not so much the reports and returns they have to send in, as the multiplicity and complexity of the numerous departments of which they are supposed to be the heads and for whose smooth and efficient working they are held ultimately responsible. In addition, the standard of administration in several matters—such as sanitation in all its branches, vaccination, education, medical relief and roads—has been very much raised of late years, and several entirely new departments of work—such as Land Records maintenance, Civil Veterinary effort and Archæology—have been invented. The latest straw is the Agricultural Associations, which, though not officially part of a Collector's duties, usually depend upon his personal efforts for such vitality as they possess, and, being but indifferently organised and staffed, require more individual attention from him than many of the recognised branches of his work.

Collectors should be given smaller charges and so less work. An objection, no doubt, is that the Board of Revenue and Government would then have a larger number of officers to correspond with. If, however, the control they exercise were at the same time relaxed in as many ways as were safe, there need be no great increase in their work. One means of doing this would be to cut some of the departments more adrift from the Collector and no longer hold him so entirely responsible for their efficiency. This has already been done in the case of Civil Courts, Posts and Telegraphs, Registration, Jails, Sea and Land Customs, and might be pushed further than it has so far gone in the case of the technical side of Excise, Forests and Ports.

In the case of forests, the District Forest Officer has at present hardly any powers independently of the Collector and the Conservator. His correspondence, except that with his subordinates, goes out in the Collector's name, and the Collector is responsible that mistakes are not made in it. It naturally embraces many technical matters with which a Collector can be but imperfectly acquainted, and which he has to endeavour to master. The District Forest Officer might also be given more power over his subordinates. At present appointments and promotions in the district forest, subdivisional and range offices are subject to the Collector's approval; so are the appointments of forest guards (of whom the Collector can know almost nothing); while the transfer of such guards has to be effected in communication with the Collector. It would seem better to put the District Forest Officer into the position now occupied by the District Superintendent of Police.

I am opposed to the creation of Advisory or Administrative Councils. I can think of no branches of work which they could well take entirely off a Collector's shoulders, while if they had

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powers to refer to Government matters on which they differed from the Collector, the latter would need to spend much time giving his reasons in writing for his opinions and actions. Nor would such Councils be of practical utility. At present I learn more about District Board matters in informal conversations with District Board Members than from anything which is represented at the Board's meetings themselves.

Similarly, I am opposed to investing District Boards with powers of control over municipalities. This would only mean that the Collector, as President of the District Board, would be more than ever responsible for their smooth working.

For similar reasons I would not give village communities greater powers. I do not think that they could be entrusted with them without supervision, and the supervision of honorary bodies would be more delicate and difficult than the administration of the existing paid official agency. The present benches of magistrates in towns do not usually work with enthusiasm, and such "village sanitary associations" (sweepers controlled by the villagers but paid from local funds) as I have known have generally been failures.

7925. We have had evidence that there was a distinct disinclination on the part of Collectors and Divisional Officers to mix with the people amongst whom they worked. I gather from your statement here that the lack of intercourse, if that exists, and where it exists, is not due so much to disinclination as to inability?—Certainly.

7926. That is the point of view you wish to emphasise?—Very much.

7927. As President of a District Board, you nominate the members of the District Board?—Yes.

7928. Is that, or might it be, one reason why you find you get better work out of the members of the Board out of the house, when you meet casually, than when you are present at formal meetings?—No, when they meet me informally they talk with more freedom than they would with 30 or 40 people, the whole Board, listening to them.

7929. You think there is a certain amount of reluctance on the part of individual members of the Board to speak to you when their neighbours can hear what they are saying?—I think so; I think they talk with more confidence with me informally than in speaking at the Board.

7930. Would that be due to their not being accustomed to making a formal speech?—Yes, I think it would be due largely to shyness. I do not think the fact that I nominate them causes any restriction in their speaking.

7931. We had it from a gentleman yesterday that he did feel himself under some obligation to the official who had nominated him to the Council?—They are not all nominated, some are selected by the *taluk* Boards; I notice no difference between those who are selected by the *taluk* Board and those who are nominated by me.

7932. This witness was nominated for a period and then ceased to be a member and then became elected as a member of the *taluk* Board. While he was nominated he told us that he felt under some restriction as to speaking; when he became an elected member he said he was freer. Have you noticed that?—Never.

7933. A great deal of the work of your District Board you hand over, you say, to your Vice-President?—Yes.

7934. Because you cannot do it yourself?—I cannot do it.

7935. Under those circumstances, is it a good thing for the Government of Madras to continue to nominate you as the nominal President of a Board?—I see all the important papers; I do none of the routine work; the Vice-President passes every kind of bill and every intermediate reference, but he has nothing to do with large matters; all those come to me.

7936. Who is your Vice-President?—He is my Headquarters Deputy Collector.

7937. Did you nominate him?—No, he was nominated before I was there.

7938. Would it not relieve your staff if you could hand over your work to a Vice-President—not nominated by the Government, or a gentleman who is not necessarily an official?—No, I would much rather have an official; he is used to official ways and official methods; you get less correspondence and papers when you have a man who has been all his life trained as an officer under you than if you had a non-official.

7939. You think that a non-official would never be so qualified?—I do not say never; I know one useful non-official Vice-President, but they are rare; they have not had the training.

7940. You do not think that a man gradually accustomed to take part in local affairs, first as a member of a sub-committee, then perhaps as Vice-Chairman and finally as Chairman, would gradually get that knowledge of affairs and public documents which would enable you to trust him with the control of this routine work?—He would not relieve me any more than the present Vice-President.

7941. But he would relieve the staff?—He would relieve the Headquarters Deputy Collector to that extent.

7942. Again, he would take some official work off your shoulders?—Yes.

7943. So that in that way it would be relieving you of some of the less important of your duties?—Yes, if it was possible to get a non-official who could do the work.

7944. It would take time, but still you think it might be done?—I think it might be possible to find a non-official; he would have to spend some hours a day on it; it would be a thankless post.

7945. You suggest that you should have some freedom with regard to the spending of your District Board's Funds?—Yes, it is not so much the spending, as the restrictions in smaller matters, that causes a great deal of correspondence that the Vice-President has to dispose of; there is a Code several hundred pages thick; there are rules in every direction as to what may and what may not be spent, and an immense number of references are necessary under the terms of that Code. I should like to see that simplified.

7946. The necessity for constant reference to headquarters involves a constant turning up of this Code and occupation of your time in getting at the proper references?—I leave the office to do that.

7947. Somebody has to do it?—The Code cannot be all carried in one's head.

7948. So that it would be a double relief; you would not have your time occupied, and your staff would not have so much to do?—Just so.

7949. Are you satisfied that a great number of the returns which you have to send in are accurate. You send all sorts of returns—vital statistics, crop statistics, and so on?—Yes, a great many are sent in. I think they are fairly accurate.

7950. Would there be a variation of some 10 per cent. from accuracy?—It is impossible to say; I have never accurately verified one down to the bottom.

7951. Perhaps I should not be far wrong in saying that there was 5 per cent. or 10 per cent. of inaccuracy?—At a guess, no.

7952. Then you tell us that within the last 10 or 12 years there have been no less than 11 local and 13 Imperial Acts which have added to the amount of your work?—Yes.

7953. You say also that the standard of administration has been greatly raised?—Yes.

7954. If you delegated powers to these local bodies would there be a great falling off in the standard of efficiency?—Powers in what direction?

7955. Suppose greater powers in regard to the spending of money; suppose they took over in the case of municipal and District Boards the whole

responsibility of spending the funds, free from Government control?—I do not think there would be in the case of District Boards, because they are in charge of trained officers; I think there would be some falling off in the case of municipalities, which are often managed by amateurs.

7956. Would that right itself in time?—I should like to see it tried.

7957. It might be tried in certain selected cases perhaps?—Yes.

7958. Not necessarily a general delegation all over the Presidency, but in certain places in order to see how it works?—I would not delegate them absolute powers; I would delegate them more powers than they have at present.

7959. You are aware that there are a great many powers that might be delegated which are not so delegated at present?—Yes.

7960. I see that you suggest that the forest officer might be relieved very much in many ways from his dependence upon you?—I would transfer his dependence upon me to a dependence on the Conservator; that is what I meant to imply.

7961. Would that be merely a transference of this kind; that an over-worked Collector would transfer part of his burden to an already over-worked Conservator?—I do not think Conservators are over-worked.

7962. At all events not so over-worked as the Collector?—No.

7963. Then, might not more things be put on the forest officer?—Yes, I have proposed that too—that he should have more power of appointment and not be bound to refer everything to me.

7964. You think that the forest officer would be quite capable of taking up these things?—Perfectly, I think—the officers I have met.

7965. You suggest that that should be done principally with regard to the appointment of subordinates and small matters of consultation?—Yes, the appointment of subordinates and technical matters; he should have more power in regard to technical matters.

7966. And in regard to the general discipline of those under him he would occupy pretty much the position of the District Superintendent of Police?—That is the position I should like to see him in.

7967. (Mr. Meyer.) Before you took up your present post you had been for some years first Superintendent of Census in the provinces and then Superintendent of Gazetteer Operations?—Yes.

7968. During those years you toured through all the districts, and from beginning to end you spent considerable time in them?—Yes.

7969. Therefore you are in a position to look at matters from the point of view of the province generally. You have advocated a large increase in the number of districts. If that took place would it be possible to continue the direct control of the Collectors by the Board of Revenue?—I think so, I see no reason why it should not be done.

7970. You have been Secretary to the Board of Revenue yourself in one branch for some time?—Yes; for four months.

7971. You know that the Board now has to deal with 24 Collectors?—Yes.

7972. The last witness suggested that that number might be increased to 32, or so; would that be about your idea or would you go further?—I have never considered how many new districts would be necessary; I was talking from the point of view of my own district only.

7973. Only of Malabar?—Yes, I have not considered how many would be necessary throughout the whole Presidency.

7974. Upon this point of largely increasing the number of districts, have you considered that it would alter the system of control over the Collectors; if you have a large number of districts, say 30 or 40, they could not be adequately controlled by the Board of Revenue in regard to the Collectors' work as such, or by Government as

regards magisterial work, and you must come to the system prevailing in other provinces of territorial Commissioners; have you thought of the matter from that point of view?—Yes, I have. I do not see that because the districts are increased the number of references would necessarily increase; where you have now one officer writing two letters you would have two writing one letter each; the number of points coming up would not necessarily largely increase.

7975. In all matters of Government references you would have 32 reports instead of 24?—Most of those are routine, and in cases where Government refers a question for the opinion of the Collectors it would be much better to select Collectors and District Magistrates than to refer them to every District Magistrate.

7976. You call the tabulation of statistics and so on routine matters?—Yes.

7977. You think you could increase the number of districts without any alteration of the present system?—I think so, if the number of references on routine and unnecessary matters were at the same time reduced.

7978. Do you think that a large number of new districts ought to be made, or do you confine your proposals to your own particular districts?—I have not considered it with regard to any other districts.

7979. You are aware that there is a scheme that has been sent up by the Government of India, the idea of which is that in the particular circumstances of Malabar it would be necessary to give the Collector a Special Sub-Collector as his Assistant at headquarters to relieve him of a large part of his work?—Yes.

7980. You would prefer to split the district up?—Yes.

7981. You spoke of the nominated members of the District Board; they are not appointed by you?—No, they are nominated by me and appointed by Government.

7982. On your nomination practically?—I have never known Government to over-rule a nomination.

7983. Might the power of appointment be given to you?—Perfectly well.

7984. And in regard to the taluk Boards also?—Yes, at the present time they are nominally appointed by Government but practically by me.

7985. Government still keeps that power in its own hands?—Yes.

7986. Do you think that the Collector might control the municipalities—take the place of Government in passing their budgets, and so on?—It would mean a great deal of extra work; he could do it, of course.

7987. Do not the papers pass through you now?—Not all of them. A municipality goes straight to Government in certain matters.

7988. For instance?—I think that in the Code there is a schedule of the matters on which they may go straight to Government.

7989. The more important matters pass through you?—Yes.

7990. It might be possible in a great many matters to give the municipality full power without reference to anybody?—Yes.

7991. And with regard to those that are left they would be of a character that would pass through you in any case?—Yes.

7992. Is it not just as easy for you to pass final orders without having to refer the matter on to Government for your remarks?—Not always. As to sanitary questions I am not in a position to advise; at present I refer to Government, and Government threshes them out with the Sanitary authority; if I have the final authority I must myself thresh them out with the Sanitary authority, and I must consider with much greater care than I now do the possibility of carrying them out.

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7993. The last witness suggested that there should be no restriction of that sort on municipalities except in the case of plague; are you in agreement with that? He was for giving municipalities a free hand practically and letting them do what they liked. I put to him the possible case of pestilence arising in the municipality, which might spread; he said that in the case of plague he would intervene, but not otherwise. What is your idea as to that?—I would not go so far as that, but I think that the system under which the municipalities are kept in order by the Collectors and Government deadens their sense of responsibility; the Councillors regard the administration as a matter between the Chairman, the Collector and the Government, and as one that does not concern them.

7994. You spoke of the returns being possibly inaccurate to the extent of 10 per cent.; is that so in the case of all returns; you have a good many returns dealing with public monies; do you mean to say that they are inaccurate?—Oh no.

7995. I may take it that they are absolutely accurate?—Absolutely accurate, I think.

7996. And what would you say of vital statistics?—I was referring to vital statistics, cattle statistics, crop statistics and so on.

7997. And cultivation returns?—Yes.

7998. Are the cultivation returns from the ordinary *raiya* area very inaccurate?—In some respects they are inaccurate. In my district, for instance, I do not send out my returns with any confidence; they are not very accurate.

7999. You have spoken about the district forest officer; you desire that his position should be analogous to that of the District Superintendent of Police; would you say the same with regard to the Executive Engineer?—No.

8000. You would leave him independent as he is now?—May I say that I have never been in a district in which there has been any great quantity of irrigation, so that I have not seen anything of the matter which causes the greatest difficulty, that is to say the distribution of water in big irrigation schemes; I have not been in a district where that is done, and I have no personal knowledge of those particular difficulties.

8001. Is there not another consideration; might not the Collector require something to be done and the District Engineer decline to do it on the ground that he must spend his allotment otherwise?—I have not met such a case.

8002. So far as you are concerned you see no necessity?—I see no necessity in Malabar. In Malabar irrigation is really a very minor factor.

8003. (Sir Frederic Lely.) You were speaking of over-work as a great obstacle to more intercourse with the people. Does this over-work not result very often in mere mechanical routine? Take for instance the *jamabandi*; is that carried out according to the spirit of Government orders would you say?—In Malabar *jamabandi* is rather peculiar; none of the villagers ever attend the *jamabandi* at all.

8004. Why do they not attend?—I think it is because it is not the custom to attend; they never do.

8005. If the Divisional Officers sent for them they would attend?—Of course, they would come then because they were told to come, but I do not think they have any reason for being told. Matters which used to be disposed of at *jamabandi* only, are now disposed of by petition throughout the year; consequently, at *jamabandi* itself there is not the crop of petitions for disposal which there was in the old days.

8006. Then *jamabandi* no longer means what it did?—Not in Malabar.

8007. It does not mean a thorough enquiry into the condition of the villages—getting the people together and listening to what they have to say and enquiring into their general circumstances and their progress or retrogression during the year?—

Not in Malabar; it merely means that the accountant deals with their accounts and the heads of the village appear with their accounts; these are scrutinised by the officers and orders upon them are passed.

8008. It no longer means a link in intercourse between the Divisional Officer and the people?—I think not.

8009. It must be a great loss to the administration under a *raiya* system?—I think not, because I think that the matters which used to be brought up at *jamabandi* are now brought up when they occur throughout the year; instead of a crop of petitions to be disposed of at one part of the year, the disposal of them goes on throughout the year.

8010. But without personal contact with the people?—I think the Divisional Officer, instead of having a hundred petitions at one time, can better deal with them individually as the year goes on.

8011. But are the petitions then brought up to him personally?—Yes.

8012. Then you do not think there is much loss to administration by the change which has come about in *jamabandi*?—I do not think so.

8013. Have you any wards' estates in your district?—Two.

8014. Do you consider that you have sufficient personal power in the management of them?—I have not sufficient financial power; I mean there are financial matters on which I have to write what I consider unnecessary letters.

8015. You think that you ought to have more power?—Yes, larger financial power.

8016. We will not go into the actual financial powers; but is it your opinion that it would be for the good of the estates themselves if the Collector had more power of initiative?—No, I have ample power of initiative when I frame the budget, but the rules forbid me to sanction expenditure on unusual charges. "Unusual charges" on these estates are constantly occurring, and, therefore, I have to write letters to get small sums passed.

8017. If you wanted to make a small crop experiment you could not get the small sum you wanted without writing?—I have an experimental farm attached to one of my estates, so that that is one of the things I can do; there is a special allotment.

8018. You have personal supervision of the roads?—Yes.

8019. How many miles of road have you to look after?—About 1,300.

8020. Have you any sufficient staff for that purpose?—Yes, a Local Fund Engineer and three Assistant Engineers.

8021. You are able to trust them?—Yes.

8022. You do not feel that any special burden upon you?—I would not go so far as to say that.

8023. You have to sign all estimates?—I have to pass the estimates.

8024. As to the measuring up work you trust to the Engineers?—Yes, I must.

8025. Are you satisfied with them?—Yes; the only part of the work I would not trust to them is the general distribution of the funds which are put at their disposal; I do not think they would always allocate them wisely.

8026. Do you consider that you have any real personal control over this work or are you obliged to leave it practically to your Local Fund Engineer?—No, I consider that I have a very real control.

8027. Who does the criminal work mostly of your district?—In trying cases the Divisional Magistrates take the first-class work; the rest is done by the sub-magistrates.

8028. What class of officers are they; what is their salary?—Rs. 100 to Rs. 120 a month.

8029. Are they reliable; what sort of training have they had?—They are mostly promoted clerks.

8030. Except the first-class cases, they have all the magisterial work of the district?—Yes.

8031. They take all the second-class cases and sessions committal cases?—Yes.

8032. You receive the calendar of every case?—Yes.

8033. Do these calendars amount to some thousands in the year?—Yes.

8034. You are supposed to examine them?—I am supposed to read them all.

8035. Is that examination a real thing?—In practice, it is chiefly done by the Divisional Officers; I do not think any Collector of Malabar could possibly read all his second-class calendars; he reads his first-class calendars, and he very largely trusts to the Divisional Officers to scrutinise the others and refer to him if any case requires it.

8036. You take it from them?—Largely; I have not time to do it otherwise.

8037. The work is not done by clerks in your own office?—Oh no.

8038. Now, about income tax work; do you hear appeals?—Yes.

8039. Who are the original assessors against whom the appeal comes to you?—The tahsildars and Divisional Officers up to certain amounts, and myself in cases above Rs. 10,000.

8040. Most of the appellate work comes to you?—Yes, the Divisional Officers have some and I have some.

8041. Do you examine the accounts also yourself on appeal?—I examine all the English firms' accounts; the others are often in languages such as Gujarati and Mahrati which I cannot read.

8042. They go up further on appeal?—Now and then they go to the Board.

8043. Are you of opinion that the appeal should stop there?—I think so; there should be no second appeals from me in income tax matters.

8044. Is not a second appeal, if it involves going over the same ground again, waste of time?—I think so.

8045. Would a typewriter and shorthand-writer be of any practical use to the Collector in getting through his scriptory work?—No, I do not think so; I can use a typewriter, and have done so. As to a shorthand-writer, the Collector very seldom has any long proceedings to write. His work consists of notes down the margin of papers rather than orders written out at length on foolscap paper, and neither a shorthand-writer nor a typewriter is of much use.

8046. Then as to the Forest Department; when you say that you wish to transfer some of your connection with the forests to the Conservator, do you think the Collector should have less connection with forestry than he has?—Less connection with the technical side of forestry.

8047. But he has not much as it is?—A good deal; I am supposed, for example, to pass the budget.

8048. Now as to the Advisory Council. We are told that you might get a few men together to form the Collector's Council; as a matter of fact an average Collector does that now?—Yes.

8049. Do you think that to formalise, we will say, that advice into a Council would have any effect; would it make any difference either for good or for bad?—It depends upon what powers you propose to give the Council.

8050. It is not proposed to give them any powers; the Collector may summon them, and they come together and give him advice. Would it have a deteriorating effect on the intercourse of the Collector with the people or not to formalise it in that way?—Yes, I think it would.

8051. Would it be rather likely to dry up the personal feeling between the Collector and his people and make it less cordial and less personal?—Yes, I think it would.

8052. (Mr. Dutt.) You tell us that in very heavy districts now the Collectors are over-worked; would you suggest to us any way in which the

Collector could devolve any of his work to the members of the District Board so as to relieve himself of his great burden of work—either to individual members or by the formation of committees to look after different departments of work?—No, I can think of no way in which they could be entirely entrusted with the work of any departments so as to take it entirely off the Collector's shoulders.

8053. You cannot suggest any way in which they could take a part of the heavy work that the Collector now has, other than what you have already suggested?—No; that and the delegation of powers is all I can think of.

8054. The Local Boards Act has been in operation for a good many years now?—It was passed in 1884.

8055. You do not think that the time has come for making any real advance in devolving powers on the people so as to relieve the officers?—It is the practical difficulties which I do not see how to overcome.

8056. Could the practical difficulties be overcome so as to take advantage of co-operation on the part of the people and thus relieve the over-worked Collectors?—I cannot think of any departments which they could take completely off a Collector.

8057. So you do not think it is possible now to make any advance in that direction?—No, I think not.

8058. I understand that under the Act it is possible to have the members of the *taluk* Boards elected; the Act provides for that?—Yes.

8059. Has that been done in any district or any *taluk* in this Presidency?—I believe not.

8060. Do you think the time has come when the experiment should be tried in some advanced *taluks* in this province?—Judging from the result of municipal elections, I should say not. In the Calicut municipality a Councillor was elected although only two votes were recorded; those were in his favour.

8061. I do not refer to such cases, but to some advanced districts where the conditions might be more suitable?—I have never thought it out.

8062. Is there much complaint about forest administration?—There is none in Malabar.

8063. Have you had much experience in other districts?—I have never had experience in any district in which forestry was a very burning question.

8064. You did not as a matter of fact in Malabar receive any complaints from the people about forest matters—the want of grazing fields, for instance?—No.

8065. Are you generally satisfied with your tahsildars; do you think their work is fairly well performed?—Yes.

8066. Are you of opinion that the class might be improved by requiring somewhat higher educational qualifications from them before they are appointed? Some witnesses have told us that latterly there have been more graduates appointed than in previous years?—I think some of the best tahsildars I have known have been men of the lowest educational qualifications.

8067. You do not think that to require higher qualifications before appointment would improve the class of tahsildars—that if we only or mainly appointed graduates the class of tahsildars would be more reliable and efficient?—I do not think so; I think the tahsildar's powers depend very much upon personal qualifications.

8068. You think it a healthy system to recruit them from clerkships?—I think so.

8069. Now about the assessment of income tax; does the tahsildar consult the panchayat or leading men before making assessments on income?—Not publicly; of course, it would be no use to consult them publicly, they would not speak out; but he consults them privately.

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8070. From the appeals which you have decided in income tax matters, do you think the assessments are generally fair, or could you suggest any way of improving the method of assessment?—I think many unfair assessments occur, but I can think of no way of improving matters.

8071. It is one of those subjects which are very difficult to ascertain—the exact or approximate income of a man; it is more or less guess-work?—It is extremely difficult.

8072. Therefore, do you not think that in that matter a second appeal is a safeguard, and that it would be dangerous to restrict the right of appeal in matters of income tax?—The second appeal proceeds on precisely the same evidence as is recorded at the first appeal; the second Appellate Court has no more to go upon than the first.

8073. But the second appeal is before a more experienced tribunal than the first and before an officer of riper judgment?—Experience I do not think would help it. The first Appellate Court has the accounts before it; it examines the man himself and examines the accounts, and has the power to see whether those accounts are trustworthy. The second Appellate Court proceeds on the mere record.

8074. Have you had experience how far second appeals result in modification of assessment?—I

have no figures with me—it is difficult to answer; they are modified sometimes, no doubt.

8075. Seeing that that is so, would you still adhere to the opinion that second appeals ought to be abolished?—Yes, I think that one appeal is sufficient in income tax matters.

8076. (Mr. Hitchens.) Is there any local sentiment attaching to districts, which would require to be considered in any revision of the size of the districts that might be made?—Yes, it would be possible to go against local sentiment.

8077. Do the people look upon the district as something more than a fortuitous aggregation of persons?—In some cases they do; in the case of my own district they do, but that is an isolated district speaking its own language. I should not say that that is generally the case in the Tamil or in the Telugu country; I do not think the people would care at all if a taluk was transferred from one district to another.

8078. Are there any large divisions in the Presidency of Madras that you would say correspond to some local sentiment, divided either by language or some other definite consideration?—There is Malabar, South Canara, and perhaps the Uriya people in Ganjam—those are people who have a sentiment of that kind.

(The witness withdrew.)

Mr. J. W. BHOKE was called and examined.

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8079. (Chairman.) You are a Sub-Collector?—I am Head Assistant Collector. I have been in the service five years. Before this I had temporary charge of a headquarters division in the Kistna District.

8080. So that you have only been in two districts during your five years?—Both charges were in the same district as I am in now.

8081. What vernacular languages are you acquainted with?—My own, which is Mahrati.

8082. I am speaking as far as this district is concerned?—Telugu and Tamil, but I know very little of the latter.

8083. Do you find as a fact that your not knowing the vernacular generally spoken in your district restricts your acquaintance with the people of the district?—I think to some extent it does.

8084. Can you from your own point of view suggest any means by which any greater vernacular acquirements could be obtained?—I think that the trouble comes from the Divisional Officers not having sufficient time to tour sufficiently in their districts; I think that is the reason why they do not get acquainted with the vernaculars. It is not merely a question of examinations. I notice that Civilian Settlement Officers who have passed practically the same educational examinations as the ordinary Divisional Officer, are almost without exception, as far as my knowledge goes, able to speak the vernacular with extreme fluency. They attribute it to the fact that they have very little office work to do, and that they are constantly moving about among the people. They say that that is the cause of the fluency with which they can speak the vernacular, and I think that there is a great deal in that.

8085. Do you, being a native of one part of India now serving in another part of India, find that the customs and social etiquette of the people in Madras are very different from those of your own native part?—They do differ.

8086. Differ very greatly?—To a large extent I think they do.

8087. Do you think the difference in these practices and social customs is so great that it would be very difficult to instruct British officers coming from England to this country, before they actually become officers, in knowledge of the practices and social customs and etiquette?—I think they could be given a general idea of these things in a very short time.

8088. At home?—I think so, or when they first come as Assistants in districts.

8089. Were you yourself given any such instruction?—No, I was not.

8090. Would it have been useful to you if you had?—I think it would.

8091. And it would not be difficult perhaps to put together some little work appropriate to each Government which would give new officers some insight into the social habits and customs of the people under that Government?—I should think not.

8092. Would that prevent difficulty and friction in many cases?—I think it would.

8093. Do such causes of friction occur now without any intention on the part of one side or the other?—I have never heard of them, but I can quite imagine cases in which friction might be caused.

8094. (Mr. Dutt.) You are a Christian?—Yes, I am.

8095. Does that fact make any difference in your mixing with the people?—I have not found it so.

8096. Barring your official work have you occasion to mix freely with the people?—When I go into camp I always mix with the people.

8097. And you are sufficiently acquainted with the language to be able to speak in Telugu to the people?—I speak with them in a fashion—not as well as I should like to.

8098. Can you suggest any way in which officers like yourself could have larger opportunities of mixing with the people?—I think by reducing their charges; the opportunities that an ordinary Divisional Officer has for moving about among the people are limited to a great extent; he is supposed to spend 5 months in the year in camp, but in fact the mere time he spends out of headquarters is no criterion. Much of the time of an officer away from headquarters is spent magisterially and in court matters, and he has very little time for mixing with people.

8099. You say that he has larger opportunities of moving about among the people when he is in camp than at headquarters?—Yes.

8100. Do you do *jamabandi* work?—Yes. I have dealt with two *jamabandis*.

8101. On those occasions did you mix with the people pretty freely—with any large numbers of

them?—To the best of my knowledge I think on both occasions there were large numbers of petitioners; of course only a few centres are fixed in a single *taluk*, and it is not possible to go from village to village.

8102. But you found that you had a large number of petitions?—Yes.

8103. Then I suppose you had occasion to speak to large numbers of people; you discussed with them the points involved?—Nothing beyond their petitions; of course I instituted inquiries into their petitions and asked them questions, but I do not think, as far as I remember, anything beyond that.

8104. Do you find the tahsildars of your division experienced men and fairly able to do their work?—I think so.

8105. Are the tahsildars generally considered reliable?—All the tahsildars that I have had to serve under me I think were men who might be relied upon.

8106. Is there a fair proportion of graduates among them?—Yes.

8107. Do you find the graduates more reliable than men of the other class?—I should not like to commit myself to a statement as to that.

8108. Do you think that the class of tahsildars would be improved if a rule was made that generally only graduates should be appointed to the post of tahsildar?—If exceptions were allowed to be made, I should think so.

8109. (*Mr. Meyer.*) Are not most tahsildars graduates already?—A large proportion of them are graduates.

8110. An increasing proportion?—That I cannot say.

8111. At present a tahsildar begins in quite a low grade with a salary of say 15 or 20 rupees, and works his way up finally to tahsildar?—Yes.

8112. Possibly some men have acquired bad habits during their earlier stages; would it in your opinion improve the *morale* of the tahsildar service if, as happens in some other provinces, young men of good education and good family were appointed direct, beginning as tahsildars at 80 to 100 rupees a month?—I think so.

8113. You speak of the large amount of time that is taken up by a Divisional Officer in his work; is that not due to a certain extent to the immense facilities for appeal that exist?—To some extent it is.

8114. If appeals were curtailed, to that extent the Divisional Officer would be more free to mix with the people?—To a slight extent.

8115. Are you in favour of the curtailment of appeals?—Except in cases of very severe punishment, as for instance dismissal.

8116. I would like to divide it into two categories, first administrative action such as *darkhast*, revenue assessment and so on, and secondly, disciplinary measures against public servants. In the first place as regards administrative actions, are you in favour of a curtailment of appeal facilities?—I should think one appeal ought to be sufficient.

8117. And in regard to the second category, disciplinary actions against public servants?—I think in some cases officers ought to have summary powers of punishment; they might fine summarily up to a small limit and from such punishments there should be no appeal. Except in very severe cases one appeal only ought to be allowed, and in cases of dismissal possibly two appeals might be allowed.

8118. Would you apply that to the village servants also?—Yes.

8119. To all village servants or only to the village headman and *karnam*?—Not in the case of village servants; only in the case of village officers—the village headman and the *karnam*.

8120. By the village servants you mean the menial establishment, the watchman and so on?—Yes.

8121. (*Sir Steynning Egerley.*) As to court work, have you received a dispensation to do your work in English?—Not that I am aware of.

8122. Your language is the vernacular; is the record of your cases in the vernacular?—No, my record is in English. In my particular instance I have been allowed the power of taking down the evidence in English in my own hand; that power was granted by Government.

8123. Do you take evidence yourself direct from the witnesses, or is it all interpreted?—It is interpreted in order to make sure that no errors creep into it.

8124. Do you put your own questions in the vernacular?—Sometimes I do.

8125. Generally they are interpreted?—Yes.

8126. Does that system militate against facility in the vernacular?—Yes, to some extent it does.

8127. If you put your own questions in the vernacular to the witnesses, would that lead to much delay in the disposal of cases?—I certainly think it would.

8128. How would it lead to delay?—In this way: I do not think that in many cases a Magistrate who has learnt the language after coming to the Presidency would be able to express himself in the way in which the ordinary class of witnesses that he gets would understand; I mean to say he might possibly use language and words which the ordinary uneducated witness—and they form the bulk of the witnesses—might not be able to understand.

8129. How would that take longer than putting the questions through an interpreter and having them interpreted?—Because it would have to come back through the interpreter again.

8130. Your service is what?—Very nearly 5 years.

8131. When does Government give a dispensation about taking down evidence in English in your own hand?—After the second standard examination has been passed and after first class powers have been conferred.

8132. Does it come practically with the first class powers?—It comes with the charge of a division generally.

8133. Without any reference to whether you are thoroughly proficient in the language or not?—As far as I know; I do not know what reference is made to the Collector or to the District Magistrate.

8134. You spoke of having done two *jamabandis*?—Yes.

8135. About how many villages did you take the *jamabandi* of?—I should say about 400.

8136. Each time?—Two hundred on each occasion possibly, each year.

8137. Do you examine the criminal calendars of Magistrates' cases?—Every one.

8138. All those of the second-class Magistrates under you?—Yes, they pass through me to the District Magistrate.

8139. You examine them yourself?—I examine them myself.

8140. Have you passed the Higher Proficiency test?—No, I have not.

8141. How long ought it to take an officer before he is thoroughly proficient in the vernacular?—Counting from the time he first sets foot in the place, if he is not moved from the group of districts where the same vernacular is spoken, I think 6 or 7 years—say 6 years.

8142. And not until then is he really master of the language?—No, I should not call him a master of the language till then, but he certainly has a working knowledge of the language in 2 or 3 years' time.

(*The witness withdrew.*)

Mr. J. W. Shore.

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The Rev. LEWIS B. CHAMBERLAIN was called and examined.

The Rev.
L. B.
Chamberlain.

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8143. (*Chairman.*) Where do you live?—At Madanapalli in the Cuddapah District.

8144. Have you been there some time?—Yes, I have had my service of 16 years there in the main; I have been away a few years. I am an American Missionary.

8145. You have no doubt an intimate acquaintance with the locality?—Somewhat so.

8146. And you are in touch with most classes of the community there?—Yes, I have pleasant relations with them all.

8147. Have you served on any District Boards or *taluk* Boards?—I was on the Local Fund Board for a number of years, but dropped it and declined election to the District Board because I did not think it was worth while.

8148. You thought it was not worth while because there was really not enough for the Board to do?—Yes—that there was really no valuable work being done by the Boards as such, so far as I could judge from the Local Fund Board.

8149. Was it that the Board itself was not doing much good, or that while the work was being done in the name of the Board it was not done by the members of the Board?—It did not seem to be expected that the members should do much.

8150. But did the Board itself, although through the President, do good work; you see the distinction I wish to draw?—Yes; there was no fault to find with the work, so far as I think, at the time.

8151. There was plenty for the Board to do and you would have remained on if the work had been done through the members instead of being solely done by the President, is that your position?—Yes; I would not say that it was solely done by the President, but there were not enough real functions in the hands of the Board to make it worth my while to stay on.

8152. If the Government had, as it appears they have legislative power to do, delegated authority to the Board, would that have brought home to the members a larger sense of their responsibility?—I do not think the fault lay entirely with Government. I think the members themselves are at fault; they do not take the position as one involving responsibility; they have no authority which makes them feel any responsibility, and they take it as more an honorary position.

8153. Were the members of your Board gentlemen who commanded respect in the neighbourhood?—So far as I remember, at the time and since.

8154. Were they all the kind of members which you, as a resident in the locality, would have wished to see on a Board having authority?—No. I think they were very largely men who could afford the time or were perhaps free for that sort of function; I should like to see some who were more thoroughly representative of the rural community upon such Boards.

8155. Are you speaking of the municipality or the District Board?—I am speaking of the Local Board only, the *taluk* Board; we have no municipalities in our district.

8156. Were the country districts not represented on the *taluk* Board?—There was one representative of the country gentry as I may say, that I recall, on the Board—no other.

8157. Was that because of this absence—in the district covered by the Board's jurisdiction—of suitable members, or simply because the town members were of a more pushing disposition?—I cannot say, I do not know.

8158. You know the *taluk* Board pretty well?—I did at that time.

8159. Were there other gentlemen in the country districts who would have made suitable members of the Board?—I should think so.

8160. And would that be so now?—I think so, now more than then.

8161. (*Sir Frederic Lely.*) Do you mean to say that there are now gentlemen who would be suitable representatives of the rural population and who would be willing to act on the Board, but they do not do so because they are not asked, or why?—My impression is that there has not been enough emphasis laid on the advantage of these Boards to the community—on the one hand by the Government, and on the other hand the community at large itself does not appreciate the value of such functions as are given to the *taluk* Board, or as could be given; they do not appreciate the conditions.

8162. And, therefore, the seats fall to men who are most forward to get a seat for other reasons, rather than to the really representative people, is that so?—No, I think quite a large number of those who are on the Boards are representative, but that it would be more valuable if there were still a large number of those selected by the people themselves.

8163. I understood you to say just now that the majority of the members of the Board were not representative of the rural population?—I recall but one member who was.

8164. Do you think that during your 16 years of residence in India the relations between the people and the Government officers have improved or deteriorated, or have remained about the same?—About the same. I think that people appreciate their rights better—that they realise that they have been gaining. We see now for instance the use they make of the hospitals; formerly they were afraid to use the hospitals or to use them freely; then there is the use they make of appeals in litigation. All that shows that they know their rights and are more ready to call for them.

8165. Would you say that there is a cordial feeling between the people and British officers?—It depends very largely on the officer I should say.

8166. In what way?—The personal element is what I refer to. Our present Collector is, I think, rather well liked by the people and trusted; some of his predecessors have not been known much by the people nor did they feel sure about them.

8167. As a matter of fact they do not come into contact much with the Collector, do they?—They do not come into contact with him as much as they ought to.

8168. Do your own people ever have occasion to make petitions to Government or to lay statements before the authorities?—You refer to the Christian community?

8169. Yes?—They do slightly.

8170. Do they find any difficulty in getting access to the authorities?—No, I think not; they have a little more courage perhaps, because they are accustomed to deal with a foreigner.

8171. You live in a village where there is a village union. Has that been a success?—Relatively, yes.

8172. Does it do any public work?—I think largely under the guidance of higher officers—superior officers—the union has recently done a good deal, but it was subsequent to the plague and under distinct pressure from the Sub-Collector.

8173. Would you recommend a continuance of these unions?—Yes, I think so.

8174. Are they the best exponents of village feeling, or would you recommend entrusting powers to a village panchayat?—Well, I like the idea of resuscitating the panchayats in the villages, but we must remember that the union we already have there; some of the villages partake of the nature of a town, but in the smaller villages I think it would be well to revive the panchayat.

8175. Would it be possible?—Quite possible.

8176. Would a panchayat, for instance, deal fairly by native Christians?—I think that the panchayat, like most other forms of Government, would have to have its checks.

8177. What checks would you propose?—I should think there should be some opportunity for reviewing what they do, and if they are misusing their authority they should either forfeit it, or have it restricted for limited periods—not done away with altogether.

8178. You would give them power for a time and see if they misused it, and if they did misuse it, you would let them know it?—Yes.

8179. (Mr. Dutt.) Were the members of the Local Fund Board of which you were a member nominated by the Collector?—I cannot say positively; it was ten years ago; I presume so; I was so put in.

8180. Are the members of the *taluk* Board elected or are they nominated by the Collector and appointed by Government?—They are appointed I believe; there is a desire for election.

8181. Would you recommend the system of election?—I would have it with regard to a certain portion, say half to start with; I believe in experimenting.

8182. Have you any special reasons for recommending election?—I think it would greatly increase the interest in the work of the *taluk* Board; it would increase its sense of responsibility; the membership would be improved; no doubt some who were merely electioneering might get in until there were opportunities of putting in more thoroughly representative people.

8183. You think you would get better men?—I think we should in the end.

8184. You said that in small villages you would recommend the creation of panchayats. Can you indicate to me the kind of work you would entrust to these panchayats?—I am afraid I am not sufficiently acquainted with the various functions to answer that.

8185. Could not small public works—sinking of drinking-water wells in the village—be entrusted to the panchayat?—Yes.

8186. And the disposal of petty disputes in the village might be entrusted to it?—Yes.

8187. Would you entrust to it the settlement of civil cases?—To a limited extent; it depends on the amount involved.

8188. You say that you would have some one to review their work, now and then, and see that they were going on straight; how often would you propose that such a review should take place?—Records would, of course, be kept; those records would be open to any of the District or Government Officers, and experience would show how often it was necessary for some one to look into things.

8189. (Mr. Hitchens.) Do you mean that there should be a power of appeal from the panchayat, or do you mean that the Government should merely inform itself subsequently for its own information?—It seems to me that there might be some limit to the things in regard to which it might be worth while to have an appeal, but in the main there should be at least one appeal in every case, whether from the panchayat or the village magistrate, or any one else.

8190. Would you be prepared to grant them final powers in any case?—Not at first; let them prove their worthiness.

8191. But can you really teach them responsibility unless you give them responsibility; is not the way to make them give a sound decision to let them give a decision?—You have hit what I consider the weakness of the present *taluk* Board system; they have not authority at present; I would give them some; start with the little and go on to the more, and let them prove their fitness. In certain advanced villages let them have more power and authority than in the backward regions.

8192. (Mr. Meyer.) You spoke of the *taluk* Board being elected or a portion of it. Would you have the election by the village panchayat or would you have a direct constituency, or what?—I like the election by the constituency, limited in

some such way as the municipal elections are by educational or property qualifications until the people prove themselves more generally competent to do the work; there are not many who would.

8193. Do you come from Madanapalli?—Yes.

8194. That is a large division, with 4 *taluks*?—Yes, it is a large district—too large.

8195. Do you think that direct election would work over such large areas?—With limitations of property and education; the numbers could be restricted. I doubt whether at first all who were voters would use their right, but I believe the right would be on the whole properly used.

8196. You prefer that to the village panchayat sending up delegates and their voting?—That would be cumbersome, I think.

8197. Has the Sub-Collector in Madanapalli been frequently transferred during your experience?—We have just had one for five years, and we have been so pleased with the result that we wish we could have more; we have had frequent transfers—eighteen in sixteen years.

8198. I suppose the gentleman who was there for five years was able to speak the language, and go round the villages and talk to the people, and to know the *taluk*?—He knew the division; he went round the villages, but he did not know the language specially well.

8199. Have you been present when a Divisional Officer has been going his round of the village and interviewing the people?—Yes, as our camps happened to cross; that is all; but I have been with various officers when they have been out in the country.

8200. It has been asserted by one of the witnesses that on several occasions a Divisional Officer will not hear a petitioner unless he presents a stamped petition; is that your experience?—I think it depends on the man; some of the officers are very accessible, others are not.

8201. You mean some would insist on the formalities of the law and require a stamped petition and all the rest of it, but others would speak to the people and not worry about formalities?—Yes.

8202. Which are the majority?—I think the emphasis has been so much on the clerical side, the office side, that the majority have perhaps erred in that way; they have not been accessible; but it is not the individual, it is the system, that is to blame.

8203. And if they were given more latitude, if their orders were less subject to constant appeal, would their administration not become less rigid?—I think so.

8204. It might become more sympathetic in that way through the officers feeling themselves less bound by cast-iron rules?—Yes.

8205. (Chairman.) You said that the district was too large. Were you thinking of the *taluk*, or of the division, or of the district?—I should say both. The Divisional Officer's charge is too large; it is about 3,000 square miles; and the district itself, Cuddapah, is too large; it is the size of Wales, I believe.

8206. And it is essential in a large district of that sort to keep an officer for a long time?—I should like to have it made smaller and to keep the officer longer—both.

8207. Supposing you could only get one of your desires, if the district has to be left at its present size, it is essential for its good government that the officer should stay a long time?—I think so, and I think we have results to prove it so. When officers have stayed longer they have left the district in better order and with a better name behind them in the minds of the people.

8208. With regard to the officer who did not know the language well in spite of his having been there five years in the district, do you know what has happened to that officer; has he gone on leave or has he been transferred to another

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district?—He was promoted to a Collectorate elsewhere.

8209. Do you know whether the Collectorate to which he was promoted is one in which the same language was spoken?—No, it was a different language.

8210. Have you any general suggestion within our reference which would make the path of Government, both provincial and local, work more smoothly than it does at present, speaking from your experience of a long residence here?—The most important thing to my mind is that emphasis should be laid on officers getting into closer touch with the people, developing a knowledge of the vernacular; that necessitates being relieved from considerable office and routine work, either by the staff being increased or by the amount of work being cut down; then, the impression should be removed, that I am afraid exists, that the administration is for Government and not for the people; that revenue matters rule rather than the needs or the condition of the people. That is often mistaken, but where there is so much smoke there must be some fire, to my mind.

8211. Is that an idea which is very prevalent in the minds of the people of your district?—Very prevalent, and it could be removed by a few little concessions to show that it is not the inten-

tion of Government to put one in front of the other.

8212. What sort of concessions would you suggest?—A large authority being given to Divisional and District Officers, say, in regard to remissions on dry lands. The mere hard-and-fast rule is interpreted unfavourably to Government by the raiyats and by the people at large. There should be some liberty by which the personal element can come into play more, by which the officers can show favours in their personal relations.

8213. Have you seen among the officers with whom you have been brought into touch, officers of Government of all ranks, any discourtesy towards the people amongst whom they lived and worked—intentional discourtesy I mean?—Not necessarily as officers; just as men, yes.

8214. But not as officers?—I think not; it is merely human nature, just as we have discourtesy among people of our own nation.

8215. You have never seen any discourtesy or anything of that sort?—I think not; there are some who are impatient of interruption in their offices, and rather rough or abrupt when people come to the wrong place. The machinery is all right, but it needs a little re-adjustment.

(*The witness withdrew.*)

Adjourned.

NINTH DAY.

MADRAS, *Monday, the 2nd December, 1907.*

PRESENT:

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

Mr. H. E. CLERK was called and examined.

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8216. (*Chairman.*) You are a Joint Secretary to the Government of Madras and Officiating Chief Engineer for Irrigation?—Yes.

8217. Will you state briefly the organisation of your department and the nature of your duties?—The Chief Engineer for Irrigation and Joint Secretary to Government is assisted in the management of his office work by the Assistant Chief Engineer for Irrigation who is generally an officer of the rank of the Executive Engineer. The entire Engineering staff of the Presidency, which also looks after irrigation works, is generally placed under the control of the Chief Engineer, Public Works Department. The main duty of the Chief Engineer for Irrigation and Joint Secretary to Government is to scrutinise thoroughly every irrigation project as it is received from Superintending Engineers, and place it before Government with such a review of it by himself, in all its details, as will assist the Government in arriving at a decision regarding its character both from a professional and fiscal point of view. He exercises supervision over the investigation and execution of all irrigation works in the Presidency and controls expenditure over them. He also prepares the irrigation budget and the Administration and the Triennial Reports, and exercises all other powers referred to in paragraphs 251 to 272 of the Public Works Department Code in respect of irrigation matters.

Irrigation works in this Presidency are divided as follows:—

Class.	Fund.
I. { Protective ...	Imperial.
Major (Productive)	Imperial.
II. Minor Works and Navigation.	Provincial. Works for which capital and revenue accounts are kept.
III. Minor Works and Navigation.	Provincial. Works for which neither capital nor revenue accounts are kept, but for which continuous records of expenditure are maintained individually.
IVa. Minor Works and Navigation.	Provincial. Works for which capital and revenue accounts are not kept, in charge of the Public Works Department.
IVb. Minor Works and Navigation.	Provincial. Works for which capital and revenue accounts are not kept, in charge of the Revenue Department.
V. Minor Works and Navigation.	Provincial. Agricultural works.

Funds for the construction and maintenance of Class I works are provided by the Imperial Government and for all the remaining classes by the provincial Government.

The following are the areas irrigated and the revenue derived from the various classes of works. The figures are taken from the last Triennial Report for the three years ending 1904-05:—

	Capital cost. Rs.	Area irrigated. Acres. Average of 3 years.	Net revenue. Rs. Average of 3 years.
Class I. { Productive	7,18,66,138	2,865,273	36,38,350
Class I. { Protective	50,05,836	93,596	34,032
Class II.	1,15,10,888	568,617	6,75,358
Class III.	—	222,784	7,52,644*
Class IV.	—	3,100,398	76,50,917

* After paying interest charges. The net revenue before deducting this is Rs. 62,61,450.

Paragraphs 2206 and 2207, Public Works Department Code, lay down that capital and revenue accounts should be kept for all new minor irrigation works, the estimated capital outlay of which is more than Rs. 50,000, but that if for any reason a project costing more than that sum is considered of insufficient importance to justify the maintenance of a capital account it may, with the approval of the Government of India, be classed as a work for which only revenue accounts are kept, or as a work for which neither capital nor revenue accounts are kept. I consider that more latitude and discretionary power should be vested in the Local Government to remove works from the list of capital and revenue account works, when they consider no useful purpose is served by keeping their accounts in such detail.

The only Inspector-General with whom this Department has any dealings is the Inspector-General of Irrigation, whose duties are confined to the scrutiny of projects and designs for works carried out from Imperial funds. He would also advise when necessary regarding the execution and maintenance of works of this class. I do not consider that there is any tendency on the part of this officer to acquire administrative authority. There is a tendency to impose too rigid rules based on experience gathered in other parts of India when the local conditions render the application of these rules unsuitable and unnecessary. Business would be greatly facilitated were the responsible opinion of local officers in matters of detail more readily accepted. The Inspector-General performs a very useful function in bringing to the notice of the various provinces the best practice existing elsewhere, thereby increasing the general standard of efficiency. This purpose could not be equally well attained by conferences or consultation between local Heads of Departments. The advantages conferred by the Inspector-General of Irrigation decidedly outweigh the disadvantages likely to be connected with such an office.

The powers of Superintending Engineers are very unequal at present; they are summarised in paragraph 311, Public Works Code. I would recommend that all Superintending Engineers should be empowered to sanction up to Rs. 2,500 and selected officers up to Rs. 10,000 (at present in Madras powers beyond Rs. 2,500 are not given). The sanction here referred to is the actual sanction of estimates. Administrative sanction to any scheme would first be given by the Local Government for all works costing above a certain sum.

At present Superintending Engineers have no powers to appoint temporary establishment chargeable to work. Executive Engineers have powers to appoint temporary work-establishment for which provision has been made in a sanctioned estimate up to Rs. 99. I would give Superintending Engineers similar powers up to Rs. 250, the limit now imposed on the Local Government in this respect.

I would increase the limit of powers for the purchase of furniture to Rs. 300 in each case and allow the purchase of live stock to the same limit.

8218. You tell us that one of your chief duties is to scrutinise every irrigation project as it is

received from the Superintending Engineers. I think we have had it that the Superintending Engineers can dispose of all cases up to a value of Rs. 2,500?—That is the case for all estimates paid for from provincial funds; as to estimates charged to capital accounts for major productive works they have no powers. Such estimates come to me.

8219. Have you any limit or are you obliged to send on all imperial works?—The Madras Government limit for productive works is Rs. 25,000. I have practically no powers of sanction as Chief Engineer.

8220. Suppose a major irrigation work comes up which has already been sanctioned in principle by the Government, can you sanction the estimates?—Up to the limit of Rs. 25,000. Above that, it has to go to the Government of India.

8221. Who is the Government of India in those cases?—The Government of India is the Secretary to Government in the Public Works Department.

8222. Having obtained the sanction of the Government of India to the principle of the creation of a particular productive work, might your powers of sanction to the detailed estimates reasonably be raised to above the Rs. 25,000 limit, or do you think that it is necessary that the Government of India should keep the control?—The limit might be slightly raised, not very largely.

8223. How high might it go up to?—I think it might be doubled; it might be Rs. 50,000.

8224. What are the triennial reports that you speak of?—I have one here; we publish these every three years, giving the results of the operations of the Department for those periods, comparing them with the previous triennium.

8225. The administration report is annual?—Yes.

8226. Is it necessary every three years to summarise the administration reports; as an Executive Officer is it necessary to have what apparently is a summary every third year of the annual administration reports?—I think we could do without the triennial reports if we amplified our annual administration report. At present our annual administration report is very meagre.

8227. Too meagre?—It is not too meagre if you have a triennial report.

8228. Which would be most advantageous, to do away with the annual report or to amplify the triennial report?—Personally I would prefer to revert to the custom which we had previously in this province of having an ample administration report every year and not having a triennial report at all.

8229. Would that lessen the clerical work?—Not appreciably.

8230. To a certain extent?—I do not regard it from that point of view; I was considering which would be the more useful work for reference.

8231. When was the triennial report instituted?—Speaking from memory, about 6 years ago.

8232. I understand that a modification has been suggested of the rules with regard to the construction and maintenance of Class I. works; who proposed that modification?—It was proposed by the Government of India in connection with the provincial contract.

8233. What is the arrangement now proposed, briefly?—The arrangement is that instead of the Government of India paying for all major works, the Madras Government should share the cost with them; but it is connected with the financial settlement.

8234. It is a financial re-arrangement and not a Public Works Department re-arrangement?—I think I may say so.

8235. What sort of accounts are kept for works for which neither revenue nor capital accounts are kept?—They are lumped together under provincial minor works; accounts are kept for the estimates as sanctioned, but no continuous record of them is kept; there is no separation between capital and revenue.

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8236. You consider that more latitude should be given to the provincial Government to remove works from the list of these capital and revenue account works with a view to saving a certain amount of clerical labour?—Yes, and also to prevent our returns becoming very bulky. We have 40 works now in our list, and they are being added to year by year as small projects are sanctioned.

8237. How many major productive works have you?—Eight.

8238. And protective works?—One, in operation.

8239. How many minor works have you?—Thirty-four.

8240. With regard to the Director-General, you think he is a useful officer?—Yes, I do.

8241. Does he, as a matter of fact, now advise regarding the execution of works in progress?—So far as I am aware he has not done so, because no occasion has arisen for him to do so.

8242. No occasion has yet arisen for his coming to Madras?—He has come to Madras several times, but his investigations have been confined to the scrutiny of large projects, which have been under investigation in Madras.

8243. You say that there has been no attempt on his part to assume administrative importance?—No.

8244. Are the officers of your department at all inclined to look to him as their professional head rather than to yourself?—Not at all.

8245. You say there is a tendency to impose too rigid rules. Who imposes the rigid rules?—The Inspector-General.

8246. Then is that not a tendency towards assuming administrative importance?—He mostly advises with regard to the design for projects submitted to the Government.

8247. What you mean is that he does not interfere with the interior economy and discipline of your subordinates, but he is rather too fond of uniformity in design?—Exactly.

8248. That you think is detrimental to your department?—I think it delays the sanctioning of useful projects.

8249. Do you think that it affects his judgment when he is advising the Government of India with regard to schemes which are submitted by the provincial Government?—In his criticism of the projects he is inclined to be too uniform, or inclined to rules based on his own experience.

8250. However, you think that, balancing the good with the bad, the Government of India have done right to create such an appointment?—I might explain that there has always been an Inspector-General of Irrigation, but his office was combined with that of Secretary to the Government, and when he was Secretary to Government he had very little time for the detailed scrutiny of estimates that now takes place. Of recent years, owing to a large number of projects having been prepared all over India for irrigation works, a special officer has been appointed as Inspector-General.

8251. Have you submitted any large schemes of late years to the Government of India?—We have submitted several very large schemes.

8252. Have the estimates which you have submitted originally been very largely exceeded when the total cost has been reckoned up?—No estimate which has been submitted of recent years to the Government of India has been carried out.

8253. When was the last time that you submitted estimates for the carrying out of a large work in Madras?—We have submitted several within the last three or four years, or say five or six years.

8254. Have they been carried through?—They have nearly all been returned.

8255. For what reason?—For reconsideration and alteration.

8256. Reconsideration of design, or of cost?—Of both.

8257. When was your last work completed?—The completion estimates were sent in for the Periyar project, say, ten years ago.

8258. Do you recollect the original estimates for those?—I am afraid not, but I know the original estimate was considerably exceeded.

8259. Do you know by what percentage?—36 per cent.

8260. Do you recollect whether in that particular work the original estimates of the Government of Madras were much smaller than the estimates subsequently sanctioned by the Government of India?—I do not think they were; I do not think there was any material difference.

8261. You say the powers of sanction of Superintending Engineers might be increased up to Rs. 10,000? Has the Government of Madras power to do this now?—Yes.

8262. It has not done it?—It has not done it.

8263. When either a Collector, or a municipality, or a District Board, desires an irrigation project, what is the process by which that finally reaches the provincial Government?—If the local officers propose any but the most insignificant irrigation projects, they send up a preliminary report to the Chief Engineer for Irrigation.

8264. Do those projects spring from them, or from the District Board Officers?—Nominally from the District Board Officers. A preliminary report is sent up giving very roughly what the probable cost will be; the question is submitted by the Chief Engineer for Irrigation for the orders of the Local Government.

8265. Which branch of the Local Government?—It is sent to the Member in charge of the Revenue Department, and afterwards to the Member in charge of the Public Works Department. If the investigation is sanctioned, an estimate is then sent up, and when that is sanctioned, the detailed investigation is carried out.

8266. Is it in your office or is it in the Superintending Engineer's office that the estimates are finally framed?—In the case of large projects they are framed by a special establishment detailed for the purpose; in the case of moderately small projects they are framed by the local officers, the Executive and Superintending Engineers.

8267. Then comes in the process of sanctioning up to Rs. 20,000 or Rs. 25,000, as the case may be?—Yes.

8268. You wish to say something regarding the relations between the Collector and the Executive Engineer?—Yes. I understand that witnesses have suggested that Collectors should be empowered to issue orders directly to Executive Engineers, mainly in matters connected with irrigation, in order that their wishes may be promptly carried out. One witness (if reported aright) considers that not only should this power be given, but its bestowal would connote the power of the Revenue Divisional Officers to issue orders to subordinate officers of the Public Works Department.

Such a proposal would be subversive of discipline, in that an Executive Engineer would have two masters who would not improbably take very different views of the right course of action in various circumstances. If an Executive Engineer for any reason quarrelled with his departmental superior he could at once shelter himself behind the Collector. The position of the Superintending Engineer would thereby be rendered analogous to that occupied by a Conservator of Forests, viz., he would become an advising and consulting officer with no power to enforce his orders if his Executive Engineer wished to oppose them and could persuade the Collector to agree with him. In this respect the proposal is a thoroughly retrograde one, and runs counter to the policy now being adopted by the Government of India of giving greater powers and responsibilities to Superintending Engineers.

The points on which Collectors wish to issue orders are ones on which they are not competent to speak. They are, broadly speaking—

- (a) Distribution from irrigation works.
- (b) Repairs to irrigation works.

As regards (a), distribution from small works is already in the hands of the Revenue Department, and it is only distribution from large works where Collectors want enhanced powers. For the purpose of distribution of water in large systems we have a special staff, whose sole duty during the irrigation season is the distribution of water. They are, in practice, never transferred to other duties, and are kept in one place unless special reasons arise for their transfer. They are well acquainted with the needs of the people. I do not believe that they are more dishonest than revenue inspectors and other comparatively low paid officials with such opportunities would be. The officers of the Public Works Department, generally speaking, inspect regularly, and succeed in seeing that water is equitably distributed. The Collectors do not often interfere. When they do, their requests are, generally speaking, not the result of their personal knowledge, but are based on the recommendations of a tahsildar or the complaints of an influential raiyat. If complied with, they would be liable to upset a well-thought-out scheme of distribution and inflict hardship on other landholders who were not lucky or influential enough to be able to bring their claims forward. Occasionally there may be delays in setting right real grievances. The reason of this is that the tahsildar receives a complaint. He forwards it to the Revenue Divisional Officer, who sends it on to the Collector, who transmits it to the Executive Engineer, who has to send it to his sub-Divisional Officer, who enquires into the matter or even passes it on to a subordinate. This is very unsatisfactory.

With rapidly rising prices the economical use of water becomes yearly more important. This has until quite recent years been greatly neglected in this Presidency. A great deal of thought and trouble is now being devoted to this important object, which can only be attained by well-thought-out arrangements, founded on a scientific basis and steadily adhered to. If Collectors were empowered to issue such orders as they please on the subject, it would be impossible to introduce any improvements in this respect. Many Collectors fail to understand and grasp the importance of our aims in the matter of equitable and scientific distribution of water.

As to repairs, a Collector is always consulted in the preparation of the budget estimate of repairs of irrigation works, and any work which he thought required repair would certainly be put into the budget and pushed on if he regarded it as urgent.

Certain repairs which Collectors sometimes consider urgent are not only not urgent but absolutely useless. A frequent demand is for clearing sand from irrigation channels. It is in most cases impossible to tell by inspection whether a channel requires clearing in this way or not. In many cases where there have been loud demands for clearance, running a line of levels revealed the fact that, far from wanting clearing, the channel bed was in many places too low. A very great deal of the clearance of sand in minor works in charge of the Revenue Department is not only useless but harmful. Similarly, suggestions are often made that scouring sluices should be constructed in places where flood levels show that they would be absolutely ineffective, and such works as deepening tanks, the cost of which is absolutely prohibitive, embanking rivers and streams which increase the evils they are designed to prevent, &c., are often asked for.

Any wishes Collectors have in the matter of irrigation works can only be the result of representations from their subordinates. The idea that improvements would take place under their control is a natural one but illusory. The Public Works Department is not perfect, but, broadly speaking, it does its best, and that best is not

likely to be improved in any way by the alteration suggested. To be frank, the motive which has given rise to the proposal under discussion is really a sentimental one, viz., that the Collector dislikes the idea that there should be in his district any officer to whom he has not the power to issue direct orders.

The preparation of an estimate for the improvement of an irrigation work or the device of a method to end an irrigation dispute is not always a simple matter. It involves taking many levels and the collection of revenue particulars, so that the time taken in disposing of a reference of this kind is really only reasonable although it may seem to a layman excessive. Revenue Officers are very much inclined to accept the opinions of the officers of their own department in defiance of the opinions of Engineers, and the grant of increased powers to Collectors in this respect would be likely to lead to serious injury to existing works and the waste of money by the execution of small projects which are technically unsound.

It has been suggested that Collectors should only be empowered to issue orders on non-technical matters. It is almost impossible to discriminate between technical and non-technical matters, and the distribution of water from our large irrigation systems with regard to which especially enhanced powers are demanded in the Revenue Department is an eminently technical matter of extreme difficulty. Originally all water distribution was in the hands of the Revenue Department, and although it is some time since my department undertook the distribution of water, the raiyats still look to the Revenue Department to remedy any grievance. That department undoubtedly has greater prestige with the raiyat, and has the advantage of being the department that assesses the revenue. Many of the delays complained of would be obviated, were the raiyat educated to apply in the first instance to the right person, i.e., the nearest Public Works Department Officer with sufficient authority to decide on the question. I believe that had the Officers of the Revenue Department taken that view, and had instructions been issued to the subordinate officials of that Department to refer petitioners in the first instance to the proper Public Works Department Officers, the vast majority of real grievances would have at once been set right.

I believe that wherever Collectors take a sympathetic interest in the aims of the department there is now little or no friction, and I would only plead for a little more trust and sympathy, without which it is unfair to lay the blame for disagreements on Executive Engineers. It has always been held that the officers of the Public Works Department must thoroughly recognize that the Collector is head of his district, that his wishes are in every respect to be carried out unless there are real reasons why this cannot be done, and in such cases the reasons must be clearly explained to him. Similarly, the Executive Engineer must always be prepared to give every assistance in his power to the Collector when required to do so. There are recognized rules and they are, I believe, almost universally acted up to, but it is generally difficult to get a Collector with sufficient knowledge of his district and time at his disposal to discuss engineering matters.

8269-70. Really your case in brief is this, that the distribution of water is a technical matter and that the interference with your subordinates in the distribution of water raises questions which no Collector can have real knowledge of; is not that it?—That is so as regards the distribution of water.

8271. And also with regard to repairs to irrigation works; do you hold that as strongly?—Yes, I hold it quite as strongly, because I believe that every attention is given to any wishes that the Collectors express.

8272. Do Collectors, as a rule, get their ideas upon all these subjects not from their own personal observation, but from representations made to them

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by their subordinates, the tahsildars, and so on?—That is so.

8273. Very possibly if the Collector had seen the matter in question, he would have formed a different opinion from that which he represents to you as his opinion?—Yes, if he had seen it in consultation with the officer of the Public Works Department, who could explain to him the facts of the case.

8274. Suppose the question of the distribution of water arises; it is very necessary if you are to give the supply of water to give it at once?—That is so.

8275. The Executive Engineer is not always at hand, whereas the Collector may perhaps be passing through the district at the time?—The Sub-Divisional Officer is always at hand.

8276. But he has no power of himself to do anything?—Yes, he has powers.

8277. Would he not have to refer to the Executive Engineer?—No. There are various arrangements in the various districts, but it is always so arranged that an officer on the spot can make any modification if it is necessary.

8278. Does it not in fact have to go to the Executive Engineer?—I do not think so.

8279. Therefore, what you feel is that, while the Collector should not have power to order the Sub-Divisional Officer, as a matter of fact the Sub-Divisional Officer is always at hand to give advice to the Collector?—Yes.

8280. And that being so, you desire no alteration in the present position?—That is so.

8281. (*Sir Frederic Lely.*) What is the position of the Sub-Divisional Officer; what is his pay?—It varies enormously—anything from an Assistant Engineer on Rs. 500 a month, down to an Overseer on Rs. 100 a month.

8282. He might be then even inferior to a tahsildar?—As a matter of fact, in the large districts, where distribution is of importance, the Sub-Divisional Officer is almost always an Assistant Engineer, or a very senior upper subordinate.

8283. Generally a native officer?—More often a native than a European.

8284. He would be presumably as ignorant of the conditions of the people and the state of things from the revenue point of view as the Collectors' subordinates would be of the state of things from the Public Works point of view?—I do not think so; I think he mixes with the people; he goes about and he sees what is going on, and he inspects the fields.

8285. At what stage does the Government of India Inspector-General of Irrigation intervene in case of major irrigation works?—All original ideas hitherto have been originated by the Madras Government.

8286. Would the preliminary working out of the project be done by the Madras Government without communication with the Government of India?—Yes, when the investigation is completed the projects are sent up, but the Inspector-General also makes tours, when, if convenient, he inspects the project which is in course of investigation and gives advice and instruction.

8287. As a general rule the complete project would not be taken in hand until the Inspector-General had visited the place and given an opinion upon it?—As a matter of practice hitherto, the projects have been previously completed, because the appointment of Inspector-General dates from such a short time back that, so far, he has not had time to investigate the projects.

8288. Then the provincial Government would consider itself at liberty to complete a project without the preliminary sanction of the Inspector-General?—The larger projects which we have investigated have been investigated under the instruction of the Government of India on the recommendation of the Irrigation Commission.

8289. But the intervention of the Inspector-General of the Government of India does not become absolutely necessary under the present system until the project is completed and sent up for examination?—Not necessarily.

8290. It merely comes to the supervision of one high engineering expert of the work done by another, that is to say, by the provincial expert?—That is so.

8291. Do you think that in the case of most works the provincial experts would not be competent to deal with them?—I think they would be competent in the case of most works.

8292. Is the delay of a reference to the Government of India sufficiently compensated for by the additional security that is given by expert advice and supervision?—The Government of India provide the funds, and I think they have the right to exercise all supervision.

8293. Did you say that your Sub-Divisional Officer has as good means of knowing the condition of crops and the wishes of the people as the Collector?—He certainly has as good means of knowing the condition of the crops; I will not say that he has as good means of knowing the wishes of the people.

8294. If they wanted anything the people would more naturally go to the tahsildar or the Collector than to the officers of the Public Works Department?—They do so, and that is exactly what I wish altered.

8295. But the Collector is the authority who has to consider cases of remission when the crops fail or water is not supplied?—Yes.

8296. That being so, suppose the Collector expresses a wish about letting in water, or stopping water, would you not devise some way in which his wishes should be carefully considered, and, if possible, carried out by the Sub-Divisional Officer?—I believe such is the case now—that every consideration is given to his wishes and it is always done if possible.

8297. And where there is a disagreement in opinion what is the result?—I fancy the result is that things go on as they are, and there is acrimonious correspondence afterwards.

8298. Has the Sub-Divisional Officer to refer the matter to the Executive Engineer?—If the Sub-Divisional Officer had reasons for not complying with the Collector's wishes he would report the matter to the Executive Engineer.

8299. Would he send a copy of his report to the Collector?—That I do not know.

8300. Would you have any objection to his doing so?—Not the slightest.

8301. You spoke about the rigid rules which have been framed for the consideration of schemes submitted to the Government of India. Do you not think that those rules are necessary for the sake of securing uniformity in all schemes which go up from different provinces to the Government of India?—The rules which I allude to are the rules with regard to the designs of engineering works, and conditions vary so in various parts of India that rules which are suitable for one province are unsuitable for another.

8302. Has this been suggested to the Government of India?—It has. When I say it has been suggested, I mean that the Government of Madras in dealing with individual cases have suggested that greater latitude should be given to local officers to settle details.

8303. But on general principles you agree that in those schemes which are to be submitted to the Government of India, the Inspector-General must have some sort of scrutiny?—Yes.

8304. And they must proceed on certain rules with a view to uniformity in all the different provinces as far as possible?—I have perhaps used the word "rules" wrongly; it is hardly the word I should use; I would substitute "principles of design" for the word "rules."

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8305. With regard to principles of design, would not the Inspector-General be justified in laying down certain principles as far as possible with a view to uniformity in all the provinces?—No, certainly not.

8306. (*Mr. Hichens.*) Have you got a large number of major productive projects on hand for which you can get no funds from the Government of India?—No, generally speaking, we get all the money we want.

8307. Does the provincial Government have to pay interest on the capital sums advanced prior to the completion of the work?—The works for which we get a grant from the Government of India are at present financed by the Government of India entirely.

8308. (*Mr. Meyer.*) You said that the Government of India, as far as your department is concerned, was the Secretary of the Public Works Department of the Government of India; is that correct?—I think I am right.

8309. Is there not a member of Council in charge of Public Works?—Yes, there is a Member of Council.

8310. Are you aware also that in any case in which it is proposed to overrule the provincial Government the special sanction of the Viceroy must be obtained?—No, I was not aware of that.

8311. You said that the limit of the provincial Government in regard to sanctioning estimates for productive public works was only Rs. 25,000; there you refer to supplementary works undertaken after the original project had been more or less completed?—That is so.

8312. But the estimate for the original project must go up to the Government of India, although the Government of India had approved of it generally?—Yes.

8313. The estimates for productive works are generally pretty large amounts?—Yes; generally a good many lakhs.

8314. You said there were 8 productive works in this Presidency; you meant 8 large systems?—Yes.

8315. For instance, you would call all the works in connection with the great Godavari system one work?—Yes.

8316. Productive works are constructed entirely by the Government of India from loan funds?—Yes.

8317. The amount the Government of India can raise for this purpose is limited?—Yes.

8318. And it has to be distributed over the whole of India?—Yes.

8319. As regards protective works, can you tell us how they are financed?—Protective works are financed by a proportion set apart from the Famine Insurance Fund.

8320. Which is also imperial?—Quite so.

8321. And the Government of India again has rather limited means, which it has to dispose of throughout the whole of India?—Yes.

8322. From that point of view is it not desirable that there should be an Inspector-General who should go round and compare one scheme with another and deal with each on its merits?—I think it is.

8323. And in dealing with the merits there may be a question of whether the estimate is possibly extravagant or not?—There may be.

8324. You have a big protective project here in connection with the Tungabhadra, have you not?—Yes.

8325. The Inspector-General came down about that?—Yes, two years ago.

8326. Did you find his advice was of value?—Yes.

8327. You spoke of rigid rules and you explained what you meant. Are there not a great many rigid rules in the Public Works Codes?—Yes.

8328. Rules that unduly hamper the discretion of officers?—I do not think there are very many; I am not prepared to recommend modifications off-hand.

8329. What power has your Executive Engineer, who is your chief officer in a district, to sanction works from provincial funds?—Up to Rs. 200, which may be extended to Rs. 500 in the case of selected officers.

8330. Up to what service may an officer be an Executive Engineer?—Up to 25 years' service.

8331. Do you think that these powers might not reasonably be extended?—They might well be extended to selected officers. Not to all.

8332. You spoke of giving additional powers to Superintending Engineers. Their powers are very limited, too, are they not?—Yes.

8333. Are they not supposed to be selected senior officers in the department—the best men next to the Chief Engineers?—Yes.

8334. Might they not have much larger powers?—I have made recommendations that they should.

8335. There was a letter the other day from the Government of India on the subject; were their suggestions the same as yours, or have they gone beyond them?—They have gone far beyond mine; I think they go up to a lakh.

8336. Are you prepared to go as far as that?—Not at once.

8337. Upon that subject you would not decentralize so far as the Government of India is prepared to decentralize?—Not as far as regards those suggestions that you refer to. I may add that I would not do it at once, because it would necessitate an alteration in the status of the drafts-men and other officers in the Superintending Engineer's office, and I would go slowly in a matter of that sort.

8338. Your present position is that of adviser to the Government of Madras in respect of all large schemes?—Yes.

8339. Does it not militate against your usefulness in that capacity to have your time taken up by the constant scrutiny of petty projects?—Yes.

8340. You spoke just now of making a discrimination between certain Executive Engineers and certain others as to powers; is not that rather an invidious matter?—The distinction is now made in that respect.

8341. How is the distinction made; is it on the ground of seniority?—It is generally on the ground of seniority.

8342. Not of personal ability?—As soon as the Executive Engineer has a certain amount of experience as Executive Engineer, unless he has shown that he is not likely to prove competent, he is invested with additional powers.

8343. Your idea is that an Executive Engineer should serve an apprenticeship in that grade and then get larger powers?—Exactly.

8344. But you do not favour the idea of discriminating between officers of the same grade and saying that A shall have the power and B shall not?—It would depend very much on the extent to which the powers were given; if they were given very large powers I might even extend my discrimination as far as you suggest.

8345. As far as the Executive Engineers are concerned, you might extend their very small powers considerably simply on the ground of seniority—you might give it to them after they had served a few years, is that your position?—Yes.

8346. You say that if the Collector had the control over the Executive Engineer in matters affecting the people, that would amount to a divided control over the Executive Engineer himself and would be unsatisfactory. That is the system that is carried out in the Forest Department?—I believe it is.

8347. Suppose the Executive Engineer retained his present power of control in technical matters, in all estimates and construction, and that the

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control of the Collector was merely as regards what works should be undertaken and what was the best time to repair certain works having regard to the needs of the raiyats, would you object to the Executive Engineer being under the Collector so far?—I should, certainly.

8348. You say you recognize the Collector as head of the district?—Certainly.

8349. Is that always the position taken up in your department?—I think it is almost always.

8350. You speak in your memorandum for instance of the Collector and his people as "the Revenue Department"; does that not imply that the Collector is merely concerned with the collection of revenue and that he is on an equality with the Public Works Department?—I am sorry if I have given a wrong idea; I fully recognize that the Collector is the head of his district.

8351. And that he has many things to consider besides mere revenue matters?—Quite so.

8352. You say that under the present system the Collector has a full opportunity of seeing the budget allotment for his district and making his remarks thereon?—Yes.

8353. Was that system always in vogue?—Always so far as I know.

8354. Was it not introduced about the year 1892?—I cannot say; I am under the impression that it was always in force; however, that would be since 15 years.

8355. On one occasion when I was serving in this Presidency, the Superintending Engineer omitted to send the budget to the Collector at all; would you consider that proper?—Certainly not.

8356. You spoke of the Collector being able to correct matters in conjunction with the Executive Engineer; if the Executive Engineer said he could not come, would you consider that proper?—Not unless there were very urgent reasons.

8357. If a Collector says that he finds that a particular tank might be repaired with advantage, or that a certain weir is out of order, or something of that sort, and the Executive Engineer says that there are no funds, would you consider that a proper disposal of the case?—He should put it in his budget the next time.

8358. You implied that the Collector is a purely sedentary officer who could only act on reports from his subordinates?—I wished to imply that the Collector is a very hard-worked officer and that he has no time to go into details.

8359. Does he not travel about the district?—Yes.

8360. Does he not do the *jamabandi* for a large portion of the district every year?—Yes.

8361. Has he not to deal with remissions for irrigation?—Yes.

8362. And does he not find out in that way whether the irrigation is in good order or bad order?—Yes.

8363. Do you know the Godavari district?—I have not known it for a long while.

8364. The distribution of water to the villages there rests with a class called channel superintendents, officers of your department, a low paid class of men?—Yes.

8365. Has it been alleged that they have been bribed?—Yes.

8366. Do you think that there is any truth in that?—Yes.

8367. It is an allegation frequently made in the district that if a certain channel superintendent did not receive a sufficient *douceur* from the raiyat he would close the channel leading from that village; is that so?—It would depend whether he thought he could do it with impunity.

8368. Then it would all depend on the degree of supervision exercised over him by the Executive Engineer?—Yes.

8369. And the Executive Engineer has a large range?—Yes; he has a Sub-Divisional Officer under him.

8370. (*Sir Steyning Edgerley.*) As regards the Inspector-General of Irrigation, you are glad of his advice, and you think that the dissemination of information from other provinces which he facilitates is a very good thing?—Yes.

8371. You say here: "Business would be greatly facilitated were the responsible opinion of local officers in matters of detail more readily accepted." You attribute that to the Inspector-General's tendency not to accept them?—Yes.

8372. In so far you would say he is entering a sphere where he is injurious?—In that respect, yes.

8373. You say you have had 5 or 6 works as the result of the Irrigation Commission which have been sent up to the Government of India and have come back?—Yes.

8374. They have come back with memoranda by the Inspector-General?—Yes.

8375. A single memorandum or two memoranda?—One project at least has come back more than once.

8376. But I mean, one memorandum or two memoranda together?—Only one so far as I am aware.

8377. On technical matters?—Yes.

8378. Solely?—No; there are also discussions on revenue matters.

8379. That is to say, the Inspector-General after visiting a work takes up the revenue aspects of the work and so on?—Yes.

8380. Before the project goes up to the Government of India and comes back to you, has the Board of Revenue had an opportunity of reporting upon it?—Yes, before it goes to the Government of Madras.

8381. Before it goes to the Government of India at any rate?—Yes. At some period in the course of the project the Board of Revenue submits a report on the revenue aspects of the project.

8382. Do you consider that the Inspector-General's criticism is useful in that regard?—It is a point which goes rather beyond my sphere of work, but I should say on the whole it is.

8383. Suppose the Inspector-General certifies that a project is sound and desirable, do you think that he might usefully further enter into the revenue results?—It does not come within my sphere of work to give an expression of opinion on that point.

8384. If it does not come within your sphere of work, would you feel competent yourself to criticise for the Government of Madras?—No, I would not.

8385. Then do you see any reason why the Inspector-General of Irrigation should feel competent to discuss that with the Government of India?—No; on the whole I should say he is not.

8386. You think he is going outside the sphere of an Inspector-General in that sort of thing?—Yes.

8387. And that the opinion of the Local Government based on that of the Board of Revenue is probably the more valuable of the two?—Yes.

8388. That is assuming the soundness of the project technically?—Yes.

8389. (*Chairman.*) Have these 5 or 6 schemes that have come down from the Government of India come down on general points or on technical points?—Mainly on technical points.

8390. You see a very large number of small schemes that come up to you?—Yes.

8391. Have you laid down for yourself certain general principles which you apply to these schemes?—Yes.

8392. Do you think there is any chance, in the view of your subordinates, of these principles which you have laid down as applicable to different parts of the Presidency being too rigid?—I do not think so.

8393. You think there is sufficient likeness throughout all parts of the Presidency to enable you to apply these principles generally?—I think I have sufficient knowledge of various parts of the

Presidency to modify my principles in accordance with local conditions.

8394. Do you modify your principles?—Principles of design, yes.

8395. You do not think you apply in the case of your subordinates the view which the Inspector-General of the Government of India applies to you?—No.

8396. Is your department very much tied up by office work?—I think it is on the whole.

8397. Have you any general recommendations with regard to small matters that you think might be left to the decision of subordinates?—The only thing I can think of in connection with that is that there are a large number of small rules framed by the provincial Government, which are individually so insignificant that I do not think it worth while to bring them to notice, but which collectively do delay business.

(The witness withdrew.)

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M. R. Ry. P. VENKATAPPAYYA was called and examined.

8398. (Chairman.) You are the Vice-President of the District Board of Kistna?—I have been so for six years. I am a pleader, a native of Masulipatam, and I was also a municipal Chairman for seven years.

8399. Are you also a member of the taluk Board?—I am a member of the District Board and I am a member of the municipal Council.

8400. Do you as a matter of fact have handed to you by the President of the Board all the details of the budget?—Yes, I look into the budget.

8401. Do you, under the general control of the President of the Board, practically arrange all the work of the Board?—Yes.

8402. And you have a pretty free hand in doing that?—Yes, so far as office work is concerned I have a pretty free hand; in the matter of administration certain powers have been delegated to me.

8403. What sort of powers?—Powers of overlooking the work of certain subordinates in certain departments and so on.

8404. Is there any pay attached to your office?—None whatever.

8405. How many hours a day of your time do you find that the work occupies?—About three hours every day, sometimes more. I happen to be a pleader also, and if any questions connected with the law arise that have to be decided by the Board I generally look into them; when such questions come up a trifle more time is occupied.

8406. Do you get any of your colleagues to assist you in your work?—No. No doubt there are provisions in the Local Boards Act that committees could be formed of the members of District Boards, or partly of such members and partly outsiders, in order to supervise certain branches of the work. Such committees do not exist; the Act is not put into force. If these provisions were put into force and committees of a few members were entrusted with looking after certain branches of the work, the President would be a good deal relieved. The President, as it is now, looks after the whole of the executive business, barring that which he has delegated to the Vice-President. This is not as ample as it might have been. In several districts of the Presidency it is only official members who are Vice-Presidents. There are men in every district who would willingly take up a large amount of work, and if these non-official gentlemen were entrusted with the work it would relieve the President from a great deal that otherwise he has to do. So long as it is simply a matter of honour to sit with the Collector as President and simply say yes or no, the members look upon it from the honour point of view, but if the members of the Board are given real work to do, the choice of members would be more careful on the one hand, and the members themselves would be unwilling to accept such a position unless they thought themselves equal for it. The improvement of the constitution of these Boards would have a wholesome effect all round. In municipalities this is done now to a certain extent.

8407. May I take it that there is a general power of delegation under the Act of 1884 which has not been exercised?—Not exercised fully except in the case of the Vice-President, where, too, it has been exercised very sparingly; that is the point.

8408. You would like to see a much larger exercise of these powers of delegation than at present is practised?—Yes. Then, in the case of municipalities, there is no doubt that under the ward system the members do take some part, but there too there is much room for improvement and much greater scope for members being invested with further powers and further duties. The sanction of Government has to be obtained upon a great many points in connection even with minor matters. I think that the necessity for reference in regard to some of those points might be dispensed with, with advantage to the Government as well as to the Board.

8409. Do you desire to say anything about Advisory Councils?—There ought to be an Advisory Council in the district, not only to advise the Collector as the head of the district, but also to advise the Executive Engineer (especially as to irrigation and the distribution of water) and the Forest Officer and the District Superintendent of Police. It is very necessary to have Advisory Councils for these purposes. Such Councils might be constituted in one of two alternative ways; one method is by the election of competent men from various parts of the district to represent the various classes and interests of their parts of the district. There are already well-constituted and well-conducted District Associations, taluk Associations, and People's Associations; representatives from these might also be chosen to be members of the Advisory Council. At least a large proportion of the members should be taken by means of election; a few of them might be nominated by the Collector also. Constituting them in that way, we might have Advisory Councils for the District Boards and Advisory Councils for the taluk Boards also, sitting side by side with those Boards. Or if this is open to the objection that there will be a multiplicity of assemblies and a multiplicity of correspondence, I think there is a way of converting gradually, in course of time, the District Boards and taluk Boards themselves into Advisory Councils, by changing the constitution of those Boards. This is an alternative method.

8410. Of how many members do you think the Advisory Council should consist?—About twenty persons.

8411. Would it be difficult to find twenty responsible persons to represent all the different interests of a district?—I do not think so.

8412. How many members are there on your District Board?—About forty.

8413. How many different interests are represented between those forty; how many lawyers are there?—There are five lawyers.

8414. How many landowners?—Some seventeen or eighteen.

8415. Are there any traders on the Board?—Two.

8416. Are there any raiyats on the Board?—Yes.

8417. How many?—Some 10 or 12, included in the seventeen or eighteen landowners.

8418. You think it would be perfectly easy, in addition to those who now sit on the District and taluk Boards, to find twenty other men who would represent these classes on the Advisory Council?—Some of the members of the District Boards may sit on the Advisory Councils also.

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8419. You want them to re-appear on the Advisory Councils?—I do not see any objection to that. I think there are many other persons also who are equal to the task.

8420. Do you think that the District Boards do good work now?—Yes, according to the rules and regulations under the Act.

8421. We had a native gentleman here the other day who told us that he thought that District Boards ought to be abolished; do you agree with that?—I think there ought to be some central Board for the whole district.

8422. You think it would not do to change a more or less small District Board into a large number of more powerful *taluk* Boards?—There would be a lack of central power and a want of uniformity; there would be some difficulties.

8423. You think it would make more work?—Yes. I want to see the District Boards gradually converted into Advisory Councils.

8424. In addition to the District Boards and *taluk* Boards, what you want to see is about twenty people besides those forming an Advisory Council to the Collector of the district?—Yes.

8425. And, from your point of view, to the Engineer of the district and also to the Forest Officer of the district?—Yes, and also to the Superintendent of Police if necessary.

8426. (*Sir Steyning Edgerley.*) About your system of having sub-committees in the District Boards; how long have you held these views?—A long time.

8427. I suppose you are trusted by your Collector?—Yes.

8428. Have you ever put a scheme before him?—No.

8429. Do you not think it would be a good thing to work it out and put it before him and try to introduce it in your district and see if it would work?—I should think so.

8430. You are in favour of election to *taluk* Boards?—Yes, to some extent.

8431. Have you ever tried to work out a scheme for the Kistna district?—There has been a scheme in force; I have not myself brought it out.

8432. Is there election in force?—Yes, from *taluk* Boards to District Boards.

8433. But there is no system of election to *taluk* Boards?—No.

8434. Would that be a good thing?—Yes.

8435. Have you ever tried to put forward such a scheme?—No.

8436. I suppose, as you have been Vice-President six years and have had various powers delegated to you, we may take it that you are thoroughly trusted by your Collector?—I am, I believe.

8437. Would he not consider a suggestion of that sort if you make it?—I think so, yes.

8438. Might you not carry it out in your own district if you tried?—I have not tried it.

8439. But there is ample power under the Act to try it?—Yes, but then there must be better members in the Board before I do that.

8440. Whether you got better members would depend on what scheme of qualification for election of members you propounded?—Of course all selected members are qualified according to the rules, but they should be elected according to their competency. Some of the members are competent, but others are not up to the task.

8441. Would those be likely to be elected by the people?—I think the people would elect competent men.

8442. If you have a system of election you think that that difficulty would be lessened?—If you have a system of election on the one hand, and if you have also the system of letting these members do substantial work.

8443. (*Mr. Meyer.*) Although the Act permits the election of a portion of the members of the *taluk* Board, it would be necessary to get the sanction

of Government to the application of that section in your district?—Yes.

8444. You wish that the Collector should remain President of the District Board, though there should be a non-official Vice-President?—At least for some years to come, perhaps for many years to come.

8445. He should keep only important matters in his own hands and delegate routine work?—Not only routine work; he might delegate other matters, such as the management of roads.

8446. But when it comes, for instance, to a scheme of roads, he must deal with the matter?—Yes, he must have general control.

8447. It has been suggested to us that if the District Boards received a freer hand, of which I understand you are in favour, it might be of advantage to give such outside control as is necessary to a member of the Board of Revenue instead of to the Government direct; would you be in favour of that?—I have not thought out the matter.

8448. Would you be in favour of giving the Collector control over the lesser municipalities in the district, instead of making them go up to Government?—I think matters must go up to Government as they now do.

8449. You spoke of Advisory Councils for several officers, the Forest Officer, and so on; do you mean that each should have a separate Advisory Council, or that there should be a committee of the general Advisory Council?—Only one Advisory Council for the whole district.

8450. With committees for forests, public works, and so on?—Yes, either with committees or without them; all the members might be consulted.

8451. (*Mr. Dutt.*) Are there many other non-official Vice-Presidents of District Boards in the Madras Presidency?—I fear that there are only three or four others in the whole province.

8452. You say that under section 34 of the Act it is allowable to have committees for the performance of particular branches of work?—I think that is in clause 5 of that section.

8453. That section speaks of the management of educational institutions, hospitals and dispensaries, and other institutions maintained by the Board?—Yes.

8454. That section does not permit of a budget sub-committee, for instance, being formed, or of committees for any other work besides those mentioned?—No.

8455. So that if it was necessary to form a budget sub-committee it would be necessary to modify this Act?—Yes. I should also submit that it should be so modified, if it should be modified at all, as to include power on the part of the sub-committees to superintend the carrying out of public works, for instance, roads; there are many things with regard to roads and communications that they might undertake when the President or the Engineer are absent in other parts of the district.

8456. With regard to Advisory Councils, you have suggested that the Advisory Council should not only advise in revenue matters, but give advice in police, irrigation, and forest matters?—Yes; it might be through the Collector.

8457. The District Superintendent is under the Collector?—Yes.

8458. And therefore you suggest that the advice should be conveyed through the Collector?—Yes.

8459. And the same with regard to forests?—Yes. As to the Engineer, I suggest that he be placed under the Collector in connection with the distribution of water. I know something about the distribution of water, because there is plenty of irrigation in my district, and I myself have wet land.

8460. Have you any idea as to how many members of the Advisory Council ought to be elected and how many ought to be nominated?—I think two-thirds ought to be elected and one-third nominated.

8461. Besides these suggestions have you any others to make?—I should submit that it is not desirable to increase the number of districts, which would involve a very large expenditure; there are now very good roads in the districts, so that touring is not very difficult.

8462. Is not the area of some districts at present very large as compared with the area of the average Madras district?—Yes, one or two may be so.

8463. In those cases could not the districts with advantage be divided?—Perhaps a bit might be taken off some of the larger ones and put on to smaller ones; there might be some adjustment of that sort.

8464. Have you anything further to say?—I think it is very desirable to have village panchayats, at least for some of the larger villages at first, and gradually extend them to smaller villages. They would be of great use in inspecting crops along with the *karnam* and seeing whether remissions were necessary; they would be useful generally in matters like sanitation, watching, education and so forth.

8465. Would you organise these panchayats in those villages where there are already unions, or only in places where there are no unions?—I think they are quite a different body from the village unions; I would originate them in all places.

8466. Have you any idea as to how funds may be supplied for the carrying out of the duties imposed upon them?—That might be done by the transfer of some funds from the *taluk* Boards or District Boards; also in course of time, as the people came to appreciate the benefits of self-government, it might be done by some small taxation, and they might be trusted with the spending of the money.

8467. You would not recommend that now?—Not the taxation.

8468. Is there any other subject that you desire to touch upon?—I think the rights of appeal now granted are not too liberal, and they should be allowed to stand as they are. A careful reading of the rules shows that they are already curtailed to the extent to which they may be legitimately curtailed. Then, in the matter of remissions, the rules are very stringent and extremely rigid. Only on the loss of the total crop are remissions permissible. I think the extent of the loss of crop should be taken into consideration; account should be taken of the portion of crop recoverable, and the value of that portion, and if that value does not exceed the cost of cultivation of the whole, remission should be granted. At present the rules are so rigid that very little discretion is left to the local officers, and consequently there is a great deal of hardship.

8469. (Sir Frederic Lely.) You say that two-thirds of the Advisory Council should be elected. I want you to tell me, as an Indian gentleman, whether it is, or is not, true that the soliciting of the votes of inferiors is altogether repugnant to the best classes of Indians in the rural districts?—There is no doubt some degree of repugnance about it, but gradually, in course of time, the need for such sort of soliciting would disappear; the system will not be worse than it is now.

8470. I am speaking now not of the urban population, but of people of better social position in the rural areas. Do you think that, as a matter of fact, they would stand as candidates at an election?—I think they would.

8471. Do you think, as a matter of fact (I am not saying whether the feeling is right or not) that they would think that they could not do so without loss of self-respect in the eyes of their neighbours and of themselves?—I think not, because the people themselves will try to elect men who are capable of doing the work, if the bodies are entrusted with real duties.

8472. But do you think these men would stand?—Yes; they would hope to be elected upon such a body.

8473. Suppose their election was doubtful, do you think they would stand?—I think there will be no great difficulty about that.

8474. (Chairman.) Having been Vice-President of a District Board for some six years, have you found any delay arising in settling questions as between the District Board and the *taluk* Board? I understand for instance that the budget of the *taluk* Board comes up through the District Board, and therefore there must be questions which are referred from the *taluk* Board to the District Board. Is there any undue delay in settling these questions?—There is not any very great delay.

8475. Is there any removable delay?—I do not think there is any removable delay; the delay so far as it takes place is unavoidable.

8476. You are familiar with all the accounts of the *taluk* Board?—To some extent.

8477. Are there too many forms which you have to fill up?—I do not think so, except that I wanted to mention this. There is some correspondence with the Government that might be cut down if greater power were conferred on Boards, but so far as the forms are concerned I think they are not too complicated. May I add that in case the Collector has to be relieved of his burden of work it might be done by a larger employment of tahsildars and Deputy Collectors on the one hand, and also by the separation of executive and judicial functions on the other.

(The witness withdrew.)

M. R. Ry. VEERASAMI IYENGAR was called and examined.

8478. (Chairman.) You are a landowner in Tanjore?—Yes. As for extending the powers of the District Officers in matters concerning the collection of revenue, I should suggest that the *kist* must be made to be collected within a period of four months from the 1st of March to the end of June. This system of collection would fetch high price for the raiyats' produce. If anyone fails to pay the *kist* within a period of 30 days after the expiry of the time, the land becomes the property of Government, and it might be sold in auction. This system would save much trouble.

The number of officers may be increased, inasmuch as the officers at present very often complain of want of time to attend personally to many important cases. The area of districts may be curtailed or the number of officers may be increased.

Officers connected with the Irrigation Department ought not to be transferred very often, but they may be transferred once in five years.

The municipal Councils and District Boards are not doing good work, inasmuch as the members

happen to dispose of most of the matters not personally understanding them. Until they take to division of labour among themselves no improvement can be made, as it is now.

Such Councils must be organised. Selection of members ought to be made among those who belong to the middle class and who would be prepared to go out, and learn matters and give good and useful counsels.

It is possible and quite necessary to have councils in village communities, but such committees are not in existence, in the absence of which the loss is inevitably occurring to the Government and to the raiyats, to a very large extent, in each village. The selection of the village Council members must be made in accordance to the amount of *kist* paid by them individually. The village munsiffship must be made honorary and that post must be given to the Presidents of such committees. The village *karnams*, *manigars*, and *thoties* may be (as they are now) Government servants, under the guidance of these Councils. The Council should see that the revenues are properly collected and

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matters referred to them by civil and revenue officials properly disposed of. Any advice that the Council may ask must be given by the district officials. Power to enforce the *Kudimaramat* Act must be given to the Council. Everything pertaining to the safety of the villagers should be managed by the Council having funds collected if the villagers were prepared to give voluntarily. Power to spend one-sixth of the Local Fund Cess Fund collected in the village must be given to them wherever access to the main roads is impossible.

8479. You wish to say something about the frequent transfer of officers who are connected with the Irrigation Department?—Some works which are to be sanctioned and executed at once have been delayed for 30 years on account of these transfers. When a scheme is projected the officer in charge frames an estimate; before the scheme that is projected is carried out another officer comes along with entirely different views. There are irrigation works in respect of which very considerable loss would be caused to two or three villages if a channel was left unopened, and matters of that kind.

8480. You say that owing to the change of Public Works Officers necessary irrigation works have been delayed?—Yes, involving a loss of several lakhs to the people, both to the cultivators and to the Government.

8481. Do you live in a country district?—I live half my time in Tanjore and the other half in my own village.

8482. Besides being a landowner have you any other occupation?—Not now; sometimes I am

engaged as an expert witness to give advice on irrigation points as to the distribution of water and so on.

8483. Do you suggest that if there was transfer of authority from the Executive Engineer to the Collector, the distribution of water would be more satisfactory or easier?—At present the authority is supposed to be in the Collector and in the Engineer. There are principles already laid down—that such and such channels shall be made and that such and such places shall receive so much water when there is so much in the river; distribution rules are laid down and the Collector acts according to them; if the Engineer and the Collector agree they may extend the boundaries of an area or alter the distribution of water.

8484. You live in a small village?—There are two or three villages together, with one irrigation channel for 8,000 people.

8485. Do you think that in such a village, or group of villages, you could usefully get a village panchayat?—Yes.

8486. You speak of your being employed as an expert; have you been in the Irrigation Department of Government?—Yes, as a supervisor.

8487. Have you had many years of Public Works experience?—From 1870 to 1903 I served in the Public Works Department in various capacities up to supervisor. I should like to say that in my opinion there is no safety for life or property in the villages at the present time. I have been in a village for six consecutive months and have never seen a policeman; a policeman has never come unless somebody has sent for him, or brought him.

(The witness withdrew.)

The Rev. Dr. D. DOWNIE was called and examined.

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8488. (Chairman.) You have been some time in India?—Thirty-four years as a Missionary.

8489. During that time you have mixed, as I understand, with all classes of the community out here?—Yes. I have been a resident of Nellore since 1873 and have travelled extensively over the district both as missionary and as Chairman of the Primary School Examination. I have been for many years a member of the District Board and the municipal Council and for some years a member of the *taluk* Board.

I do not know of any distrust of, or of opposition to, the Government on the part of the mass of the people. The recent disturbances in Bengal and the visits of one or two agitators to Nellore have caused some little "unrest" among a few of the educated and professional classes, but even that has not been of a serious nature. But there is less contact and sympathy between the officials and the people now than there used to be. I have known of a Collector who at the end of a year's residence in Nellore did not know where the oldest high school in the district was located, although it is situated in a prominent part of the town, and he never saw the largest girls' school in the district. This may be due partly to the press of office work, but my impression is that it is due more to a want of real sympathy with the people and their welfare. The frequent changes of Government officials, especially Collectors, has much to do with this want of sympathy between the Government and the people. In my time I think we have had at least 20 Collectors, of whom I think 12 were permanent Collectors. That would give little more than one and-a-half years as the average term. Collectors cannot get sufficiently acquainted with their districts or the people in that time. It frequently happens that the Collector is not sufficiently acquainted with the Telugu language to communicate with the people. This is a serious barrier between the Collector and the people. If they approach the Collector at all, it must be through the mediation of some subordinate, and it will depend largely on the latter whether the case be correctly represented or not. If the intermediary happens to be a Brahman, as is very

likely to be the case, and the petitioner a non-caste man, the latter's chances of a fair hearing or a fair reply would, or at least might, be rather slight.

The District Board consists of 32 members, of whom five are members *ex-officio* and three are really *ex-officio* though appointed by the Collector, making eight *ex-officio* members. Sixteen are elected by the *taluk* Boards, but there is nothing to hinder every one of them being officials, and, as a matter of fact, many of them are. The other eight are nominated by the Collector and appointed by Government. They are non-officials. The Board, therefore, is largely official and is controlled by a very small number of the members. It is safe to say that the work of the Board is done by not more than half a dozen out of the 32. The average attendance is about 20, and the most of them do little more than vote. The official members, such as tahsildars, draw double travelling allowance of non-official members. I know at least one tahsildar who draws some Rs. 35 travelling allowance while his actual travel can hardly cost more than five or six. A much smaller Board and greater care in the selection of the members would contribute to its efficiency.

An Advisory Committee or Council, composed, it may be, of members of the Board, but representing the different communities who would be consulted as to the budget and other important matters, would be an advantage. At present the budget is prepared by the President and a few of his subordinates, and the Board does little more than approve what is done.

I do not think the town of Nellore has improved in any respect since it became a municipality. The Council consists of 18 members. Six of these are elected and 12 are appointed by Government. The Collector nominates these 12 members, but he is guided largely by the headquarter Deputy Collector, who is a member of the Council. The Chairman is usually a Brahman and often a vakil. When matters of importance are to be discussed, there is usually evidence of rivalry between the Brahmans and other castes. The Chairman ought to be a European, either a non-official or the

Assistant Collector. Encroachments are frequent, and I know of some that have existed for 18 years which are known to be encroachments and yet are allowed to stand. The sanitation of the town is far from satisfactory, and the roads are frequently in very bad condition. Neither the roads of the district nor the municipality have ever been in as good condition since they were taken over by the local bodies. My opinion is that the people are not prepared for local self-government.

The new education rules are no doubt intended and calculated to improve education. With the scheme for elementary education I have no complaint to make, except that it puts too much power into the hands of the inspectors. All that Government now promise in the way of ordinary grants-in-aid is one-half the excess expenditure over the fee income. It seems to me that the policy of the Government in regard to secondary schools is to increase the restriction and decrease the aid. The effect will be to close up many private schools and restrict higher education to the well-to-do classes. If the Government are prepared to undertake the entire primary and secondary education of the country, I for one would have no objection. It would be in accord with what I regard as the best public school educational system in the world. In that case Government ought to allow Mission and other private schools to follow their own schemes and be permitted to send up candidates for Matriculation on their own merits, irrespective of where or how they were prepared. But I seriously question whether the people are able to bear the additional taxation that this additional burden would involve. In any case Mission schools will probably continue, but in view of the large amount of aid given to Government in its educational work by the Missions, it seems to me they deserve more generous treatment at the hands of Government.

If the partnership between the Government and private school managers is to be continued, I think there ought to be some sort of Advisory Council, composed of representatives of the Educational Department and a proportionate number of educational experts from representative educational institutions. Though its powers would only be advisory, it should be understood that the advice of such a body should be heeded, and not simply one to hear and approve what had already been determined upon.

8490. You are of opinion that the Collectors, and, I suppose, the Divisional Officers, do not mix as much as they could, or as they ought to, with the people amongst whom they reside, and over whom they have jurisdiction?—Yes.

8491. That is partly because they are deficient in knowledge of the vernaculars?—It is very largely owing to the brevity of service in a given district; it is owing to the frequency of changes of officers.

8492. Have you noticed any improvement as to the length of term lately?—No, changes are more numerous. In the early part of my residence in Nellore the terms of service for Collectors, for example, were much longer. Mr. J. Grose was there for two terms—five years the first time and two years the next time—before he went to the Board of Revenue. Mr. Vans Agnew, who was Collector when I came, was, I think, some five or six years in the district; Dr. McLeane was some five years, I think, in the district; since then the term has been less.

8493. It has been less within the last 10 years, shall we say?—It has been less since Mr. Grose left; that was ten years ago, I should think.

8494. Owing to the factions amongst the people in a district is it difficult for them to approach the Collector?—It is difficult for the ordinary or common people to get near the Collector; I do not think difference of caste or religion is the only reason. The Collector usually receives such people through the intermediary of some of his subordinates; it is difficult for an ordinary raiyat, for instance—for a non-caste man or a Christian—

to approach the Collector except through these intermediaries.

8495. Does that obtain in the case of the Sub-Divisional Officer?—I think so.

8496. And in the case of the tahsildar?—Of course, it decreases as you get lower in the scale, but I think in the case of a tahsildar, for instance, it would be very difficult for a *Pariah* to get near him.

8497. Practically impossible?—I would not say that.

8498. Possible if he paid enough?—Well—.

8499. You have been for some time a member of the District Board. As a member had you sufficient opportunities of taking part in the work of the Board?—In all the meetings of the Board I have ample freedom.

8500. Ample freedom of criticism and speech?—Yes.

8501. But you have not ample executive freedom?—In the preparation of budgets and that sort of thing we have nothing to do except to approve what has been done. We can criticise, of course, and budgets are prepared and brought before the Board; but as a rule they are passed as they are presented.

8502. Are you consulted before the budget is framed?—No.

8503. Is it desirable that you should be so consulted?—I think that in the preparation of budgets and other important matters there should be a Committee or a Council.

8504. And they should help the Collector in drawing up the local budget?—They should have some part in drawing up the local budget.

8505. May I take it that the very fact that you have been unconsulted in the preparation of your budgets causes you to be ignorant of the way in which your financial resources are arrived at?—Yes, that is largely the case.

8506. Do you think the District Board should be abolished and that *taluk* Boards with rather larger powers could take their place?—I do not think so, I would not advise it.

8507. You regard the District Board as an essential part of the framework of Government?—I think so.

8508. But you think that it ought to have larger powers, or, at all events, shall I say that it ought to exercise its powers through its members instead of through its Chairman?—That is right.

8509. You do not think the powers should be increased?—No, I do not.

8510. Do you get a fairly satisfactory class of members on the District Board?—I do not think so; it is a fairly satisfactory class; but I do not think they are sufficiently representative.

8511. Take your own Board, for instance; what classes are represented on it?—It is largely official and very largely Brahman.

8512. Are there many Christians in the Nellore district or represented by your Board?—About 15,000.

8513. What is the population of the district?—It was a million and a quarter; I am not sure about the present population; the district was divided two or three years ago.

8514. Are there Muhammadans?—Yes, there are a good many Muhammadans.

8515. Is there either a Christian or a Muhammadan member of the Board?—Both; that is to say, there is no native Christian member, but there are Missionaries representing the native Christian population.

8516. Is the Hindu representation fairly divided as between caste and caste?—I should think not; I should think the Brahmans predominated.

8517. If, as some witnesses have suggested, election took the place of selection, would the compo-

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sition of the Board differ greatly?—I do not think that it would be an improvement, but, of course, it would differ.

8518. Would there be a greater representation of different castes?—If the selection was left to the people I do not think you would get so fair a distribution as there is now.

8519. Would the higher caste element shut out the lower castes?—Yes, it would very largely, I think, consist of Brahmans and merchants.

8520. You think that the composition of the Board, although, perhaps, not perfect, is pretty fair?—It is fair, but there is room for improvement. I think the majority of the members of the Board take no part whatever in the work of the Board. They are members and they attend the meetings and they draw their travelling allowance, but that is the end of it; I do not think they have any interest in the work of the Board; I am speaking of the majority. Of the 32, half a dozen members of the Board do the work.

8521. Have you any experience of either American or British representation; have you ever been a member of a District Council in England or a member of whatever the corresponding body would be in America?—No.

8522. Are you aware that in nearly every municipal district in England, at any rate, there are only about half a dozen members of the body who do the work of the body?—I presume that is true.

8523. So that what happens in one country happens in another?—What I mean to say is that if the District Board was smaller and a more careful selection was made of its members, the work would be done more satisfactorily.

8524. Do you think it would be well to have sub-committees?—I do.

8525. To sum it all up, you think that the Madras Government would do well to delegate some of the powers which under the Act of 1884 it can delegate?—Yes.

8526. (Mr. Hichens.) I understand you to say that you advocate committees of the Board?—Yes.

8527. Have not many members of the Board to come from a good distance?—Yes.

8528. Would there not be any difficulty in getting them to come for committee meetings as well as for Board meetings?—No, except that it would cost something, that is all.

8529. If you had, for instance, a budget committee, that would want to sit a good long time?—No doubt.

8530. You think they would be prepared to give up their time to it?—Yes, I do not think there would be any difficulty about that.

8531. When the budget is before the Board, does the discussion usually end at one sitting?—There is some little discussion now and then, but usually it passes as it is presented to us.

8532. You do not take each item separately and discuss it?—Yes, we do.

8533. Are the estimates presented in some detail?—Yes.

8534. For example do they specify how much is going to be spent on individual roads?—Yes. One-half of the budget goes to roads; that is divided into individual roads, and we decide what roads shall be made, or what provision shall be made for a given road.

8535. Are you in favour of panchayats being formed?—Yes.

8536. (Mr. Dutt.) Would you have nomination or election?—I would have nomination there, too, rather than election.

8537. You do not think it would be safe in that case, where you have got a definite unit, to have the elective principle?—No.

8538. You have suggested that there ought to be a committee for the preparation of the budget. Do you think that it would be also useful to have similar committees for superintending some other

departments of the Board's work, like public works or schools?—Yes, I agree with that.

8539. You have mentioned that at present the Brahman element and the merchant element predominate in the District Board?—No, I do not think I said that.

8540. You said that many members were Brahmans and merchants?—I think that is the case in the municipal Council, but I do not think it is the case in the District Board.

8541. Can you suggest any reason why the Brahman element predominates?—I do not know unless it is this; I am inclined to think that the selection is usually made nominally by the Collector, but practically by his *sherishtadar* or his head Deputy Collector—some one of his officers—who are usually Brahmans.

8542. You think the Collector is influenced by his subordinates?—I think he is.

8543. Is it the fact in this province that Brahmans are generally intellectually superior to the other castes?—I think so.

8544. And if other castes had the right of returning a member, would they sometimes prefer a Brahman to a member of their own community as their spokesman?—No, I do not think so; I think that their caste is stronger than their intellect.

8545. You said you are in favour of the creation of panchayats in rural villages?—Yes.

8546. Consisting of a few nominated men?—I mean a "panchayat"—a body of five.

8547. What kind of duties would you entrust to them?—The supply of irrigation water, minor criminal cases, petty civil disputes.

8548. Would they be of any use in representing village grievances about forest matters?—Yes.

8549. And generally in small village concerns?—Yes.

8550. Do you think that a little supervision on the part of the officers would be useful?—Very useful indeed and necessary.

8551. But subject to that supervision you would allow these panchayats a free hand in their own work?—Yes.

8552. And you think that that system is likely to succeed, judging from your experience of Madras villages?—I think it is well worth a trial.

8553. (Sir Frederic Lely.) Has the tahsildar also become more out of touch with the people than he used to be?—I could not speak so strongly on that point.

8554. If a *Pariah* comes to present a petition is he allowed in the verandah or in the room?—No.

8555. Not even in the verandah?—No.

8556. You have 15,000 Christians in the Nellore district?—Since the division of the district I am not quite sure; we have 54,000 altogether in the Mission, but that covers several districts.

8557. Are any of them cultivators?—Most of them.

8558. Do you find from your knowledge of them and their concerns, that they have any difficulty in approaching Government if there is anything they want?—They have difficulty.

8559. In what way?—In getting to the Collector.

8560. But they do not attempt to get to the Collector in the first instance?—They do not as a rule: they used to in the old days; now they have to go to somebody else to intercede for them.

8561. That is to say the Missionary?—No—some lower official.

8562. What would a man do if he wanted to lay a statement before Government?—If he could get the ear of the tahsildar he would go to him; before that perhaps he would have to go to the munsiff, or some influential villager who would intercede with the tahsildar; the tahsildar if he approved would intercede with the Collector; the Deputy Collector would present the matter to the Collector.

8563. Are there any cases within your knowledge of persons who had a grievance (for instance, that they have not been able to get a *takavi* loan or something of that kind) and have not been able to get it attended to?—I cannot think of any instance.

8564. Do you consider that under any system of election men of social influence in the rural tracts would stand—would solicit votes from their neighbours and inferiors?—I think so.

8565. They would not consider that it lost them self-respect?—No.

8566. (*Sir Steyning Edgerley.*) As to elections to the District Boards. Could not the objections which you have mentioned be met by the style of franchise that you introduced into the sub-division of the district for purposes of election?—Yes, it might.

8567. Do you think that any system of election by communities instead of by purely territorial limits would be successful?—I have not very much faith in the election principle at all; I do not think the people are in a condition to intelligently participate in the election of a member to any District Board.

8568. You think that it is an exotic and not an indigenous system?—I am afraid that is so. I am in favour of it; I wish to be distinctly understood that I am in favour of the elective system; I am in favour of local self-government, but I am sorry to say that the people apparently are not prepared for it. That is the position I hold in regard to that.

8569. Do you think they are more prepared for it than they were when you came to the country?—Yes, I do; I think there has been progress.

8570. May we look forward to a time when they will be fit for it?—Yes, most assuredly.

8571. It is a question of when?—Exactly.

8572. Do you think it is time to make a beginning?—I do most emphatically.

8573. What beginning would you make?—I think we might give them the power gradually of electing their panchayats, but I think it should be done under supervision.

8574. You would not begin with elections to the *taluk* Boards?—I am afraid they are not quite prepared for that; I wish they were.

8575. What scheme of election would you think suitable for a panchayat? Have you formed any ideas?—I think that the different communities ought to be represented on the panchayat, I would give the raiyat one place, I would give the Brahman another, and I think in most of our villages in the Nellore district there should be a Christian on the panchayat.

8576. (*Mr. Meyer.*) Assuming there to be this system of election by communities, I suppose if there was a large *Pariah* population, a non-Christian population I mean, they should have a representative?—I think so.

8577. Would the Brahman and the other castes allow them to sit in the panchayat?—I think they would.

8578. Or would they have to stand outside?—I do not think that attitude would be adopted in this case.

8579. You think that if a *Panchama* came there as a member of the panchayat he would be allowed to attend?—Yes, I do.

8580. You spoke of the large number of changes there have been of late years of Collectors; has it been the same with regard to Divisional Officers and Sub-Collectors and Head Assistants?—Yes, just the same.

8581. There has been no improvement so far as you know?—I do not think so.

8582. You mentioned the absence of District Board committees; has that always been so?—No; during one Collectorate—I think it was your own—there was a system of committees adopted, but since you were transferred from the district the thing collapsed; nothing has been done since then.

8583. It worked satisfactorily for a time?—It did, while you were there.

8584. Was there anything to prevent the Collectors who succeeded me continuing it?—I do not know if there was: the fact is that those rules which you established when you were there have become a dead letter.

8585. In those days my recollection is that we did meet in committees to discuss roads and budgets, and so on?—Yes, and that is what we should have now.

8586. When the budget is presented, is it not accompanied by a schedule of the roads to be made and repaired?—Yes.

8587. So that any member who is interested in a particular road can ask why it is not included in the schedule and so on?—Yes.

8588. You spoke of the "intercession" of the tahsildar with the Deputy Collector and so on; did you not mean rather the system of official reports?—I mean if a person wanted to get to the Collector he would have to get what I call the intercession—that is, to get the goodwill of somebody who has the Collector's ear.

8589. But the district is 8,000 or 9,000 square miles?—Yes.

8590. The Collector could not possibly do everything in a district of that size?—No.

8591. There must be a chain; is not the obvious principle for the man with a grievance to go to the tahsildar—or would you have him sent on to the district headquarters?—If he could not get redress with the tahsildar, I would have him go to the Collector.

8592. It still stands that there must be a chain from the tahsildar through to the Collector?—I suppose so, but in the old days a *Pariah* or a Christian or a Sudra or anybody could go to the Collector in person; the Collector knew the language; a man could go to him and tell him his grievance and he would say, "To-morrow at six o'clock in the morning I will be at your village and I will see to your affair."

8593. The Collector to-day might do it if he was on tour?—If he had long enough acquaintance with the district and knew the Telugu language he could and probably would, but the difficulty is that he has not got the language, he cannot speak with the people—I am speaking ordinarily—and he does not stay long enough in the district to get familiar with the people or their needs.

(*The witness withdrew.*)

Khan Bahadur MUHAMMAD HABIBULLAH SAHIB was called and examined.

8594. (*Chairman.*) You have been a member of the *taluk* Board and the District Board of Vellore?—Yes. I have also been Vice-President of the *taluk* Board and an honorary Chairman and a paid Chairman of the Vellore municipal Council.

8595. Therefore we may take it that you are well acquainted with the working of local self-government?—I hope so. In 1891 I was appointed as a member of the Vellore *taluk* Board and

elected by that body as a member of the District Board. In 1894 I was nominated as Vice-President of the former Board and continue as such up to date. In 1895 I was elected as a member of the Vellore municipality and as its Honorary Chairman, which office I vacated in 1898. In 1901 I was appointed as paid Secretary of the same municipality, and in 1905 as its paid Chairman. People are now generally taking greater interest

The Rev. Dr. D. Downie.

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Khan Bahadur Muhammad Habibullah Sahib.

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in the working of these civic organisations than in the past, and there is an appreciable improvement in the morale of the members. The two most essential matters in which efficiency of administration should be insisted upon and which conduce to public convenience and safeguard public health, are roads and sanitation, and yet most of the municipal Councils find themselves financially handicapped to provide enough therefor. Local Boards receive substantial aid out of provincial funds every year for these and similar purposes, but in the case of municipalities, except the annual subsidy in aid of elementary education, such grants are not made unless a municipality launches itself into a big sanitary scheme such as water works or drainage. I would, therefore, plead on behalf of the municipalities that they may also be permitted to share in the annual grant which the Government of India makes to the Local Government for aiding Local Boards.

I fully recognise the need which exists at present for Government to exercise the necessary control over municipalities in financial and other matters, and do not suggest that it should be completely withdrawn, but a portion at least of such control may safely be relaxed and municipalities allowed more freedom in minor matters. Government has recently delegated to Collectors of districts some of the powers exercised until then by them; some others which relate to expenditure of an almost trivial nature may be delegated to municipal Councils.

The rule which obtains at present that all municipal budgets must be so framed as to leave a balance of 10 per cent. of the year's revenue deprives the Councils of a large portion of the receipts which might otherwise have been utilised for some objects of public utility during that year. This may fairly be reduced to 5 per cent. Municipalities might also be empowered to incur expenditure out of their balances on necessary sanitary reforms, provided such reforms have met with the approval of the District Medical and Sanitary Officer, without regard to the fact that a budget provision exists therefor or not, provided the working balance of the year is not reduced below a certain per cent. of the year's revenue. The lapsing of unspent allotments at the end of a year is not desirable. It leads to hasty and oftentimes imperfect execution of works or injudicious expenditure. Such allotments should be permitted to be carried over, as a matter of course, to the budget of the next year, without the necessity for a fresh sanction from the authority which sanctioned the original allotment, unless the need for such expenditure has since ceased. The present tendency to insist upon previous sanctions of Government even in the case of expenditure of small items may safely be relaxed.

Another matter in which the powers of the municipalities might be extended is the revision of the rules regarding the execution of sanitary works. At present all original works of a sanitary nature or repairs of sanitary works costing Rs. 500 and above have to be submitted to the Sanitary Engineer for professional sanction. It would lead to prompt execution and stimulate Councils to initiate such works if the minimum is raised to Rs. 1,000. In such cases it would, I think, suffice if the necessary professional scrutiny is exercised by the District Medical and Sanitary Officer and the Executive Engineer of the division. Both these officers generally happen to be members of municipalities.

Of all branches of administration with which municipalities deal, municipal elementary schools are the only ones in which they serve as mere paymasters without any direct control over the institutions. Excepting the periodical inspections of these schools by the Educational Officers of Government, their entire management and control should vest in the municipalities. It is competent for these officers to make suggestions from time to time for their improvement.

I consider that District Boards fulfil a useful purpose and constitute an inevitable link in the chain of local bodies. Their abolition would throw very large work and heavy responsibility on the

shoulders of the Collector and add immensely to the supervisory and other work of Government. Their abolition would lead to absence of co-ordination in the working of the *taluk* Boards even in the same district. The appointment of sub-committees to be in charge of separate branches of administration, will tend to the exhibition of greater interest on the part of individual members.

I am of opinion that besides the re-nomination of old members, which Presidents of District Boards at present do, it will be well if power to appoint all members of the *taluk* Board is delegated to him.

Except in rare and exceptional cases and for good cause shown, *taluk* Board budgets should not be mutilated by District Boards. I would give power to the Presidents of *taluk* Boards to appoint members of union panchayats.

Taking into consideration the large area included under the jurisdiction of the *taluk* Boards and the varieties of interests which have to be represented thereon, the number of members fixed at present is infinitesimally small. I would also allow the union panchayats, at least the larger and more important ones, to elect a panchayatdar from among themselves to represent them on these Boards.

As regards village panchayats, I think they may be started in such villages where persons of sufficient intelligence and public spirit may be forthcoming and to them entrusted the duty of looking after sanitation, water supply, and rural schools to begin with.

Village Bench Courts may also be tried in some such villages as those indicated above, and power given to them to try cases of public nuisance, thefts of property not exceeding in value Rs. 5, and civil suits not exceeding in value Rs. 25. Village magistrates may be given concurrent jurisdiction and aggrieved parties allowed option to elect their own tribunal, until their fitness for the exercise of these powers is assured.

I do not consider it necessary to create either Advisory Councils or Administrative Councils as it would tend to a rapid duplication of institutions. The existing District and *taluk* Boards, with the modifications that I have suggested above, ought to be sufficient to enable the District and Divisional Officers to obtain the necessary advice on matters of general interest. What, in my opinion, is really needed, is not additional sources of consultation, but the rendering of the existing sources more potent and efficacious. Further, it seems to me that some of the functions of the proposed Advisory Councils might clash with those of the District or *taluk* Boards.

I would therefore venture to suggest that a Collector should not be moved from a district within three years, and a Divisional Officer within two years. Further it would tend to promotion of harmony and better feelings if Collectors would hold periodical *darbars* in important centres of the district or division as the case may be, at which the grievances of the people should be heard and answered on the spot. These proceedings should, as far as possible, be conducted in the vernacular. These *darbars* might also be utilized for ascertaining the trend of public opinion on any questions of general importance which might be proposed in any district or part of a district.

8596. If a grant-in-aid was made by the provincial Government to a municipality, that would carry with it, not smaller, but larger control by the Government over the finances of the municipality?—I do not think it would carry any greater control in matters of finance than I would be willing to agree to, eliminating a few minor details.

8597. If the Government gives you hereafter a grant for municipal expenditure which it does not now make, would it not be entitled, *a priori*, to have a greater control than it now possesses?—It would be so entitled.

8598. You desire that Government should loosen its control over municipal administration and expenditure?—In certain matters only.

8599. Therefore it might be a danger to you if you shared this provincial expenditure that Government would not relax its control?—We should be

prepared to face that danger provided we could enhance our financial possibilities.

8600. You would not therefore accept the theory advanced by one of the witnesses, that in order to teach both District Boards and municipalities it would be advisable to make them absolutely responsible for their actions, while exercising over them hardly any control over their expenditure?—I cannot subscribe to that idea at all.

8601. Do you think that speaking generally the composition of the District Boards and municipalities is satisfactory at the present moment?—They are far better now than they were some years ago.

8602. What is the reason of that?—I think people are beginning to take greater interest in these institutions, and education is also advancing.

8603. You are getting gradually a better class of men on the District Boards?—Yes, even on the District Boards.

8604. Does that mean that the Collector has a larger field of selection?—He has also now better instruments by which he can get more accurate information than he did in the past. The tahsildars and Divisional Officers are now of the educated class, and it is through them that the Collector makes his selection. So that one may safely think that individuals recommended by the tahsildars and Divisional Officers for seats on the Local Board would be better than in the olden days when the officers themselves were not half so educated as they are at present.

8605. In your judgment therefore the local bodies are more fit for administration now than they were 10 or 20 years ago?—Decidedly.

8606. For what reason do you say that Government must retain some control over the proceedings of local bodies?—I think it will take a few years more before Government can safely relax all its control over all local bodies and municipalities. Even as it is, from my own knowledge I find that with this control and this introduction of the educated element there are here and there a few instances which point to the fact that local self-government is not yet advanced to that stage when it can be left to take care of itself, and that Government control and Government interference is absolutely necessary.

8607. In what language are the proceedings of the District Board conducted?—Mostly in English.

8608. Is that because the members know English or because the Collector, who is the Chairman, does not know the vernacular?—I should attribute it to both reasons—partly to this and partly to that.

8609. It would be a handicap to the presence on the Board of any member who was not acquainted with the language?—There is invariably an interpreter standing by the side of the President.

8610. Does he invariably interpret every remark?—No, only important matters are interpreted, not the general routine matters.

8611. You are not in favour of the disappearance of District Boards?—I am not.

8612. Have you ever known a municipality produce a scheme of sanitary reform on its own initiative?—My own municipality has done it on two occasions.

8613. Have you ever known a District Board to make such a proposal on its own initiative?—The District Board is very largely dependent on the Medical and Sanitary Officer in matters of sanitary reform.

8614. But have you ever known a District Board to make such a proposal on its own initiative?—I have not.

8615. Have you ever known a municipality desire to abolish the Officer of Health?—No.

8616. That has never come within your knowledge?—No; on the other hand municipalities in these days are paying particular attention to sanitation and would be very glad to welcome any suggestions from Sanitary Officers.

8617. You say that the District Boards ought to have less control over the taluk Boards, particularly in regard to their budgets?—Yes.

8618. Suppose that were so, who would look after the taluk Board budget?—The President and the Vice-President.

8619. Does the taluk Board raise a cess?—It does, it shares in the cess which the District Board raises, and it has also got its independent sources of revenue besides the District Board contribution.

8620. Do you think the District Boards and the taluk Boards are large enough?—I think the taluk Boards are not large enough. The District Boards are sufficiently large at present.

8621. Do you think that taking the District Boards and the taluk Boards together there is any need to add to the number of Boards by starting an Advisory Council?—I do not think an Advisory Council is advisable at all.

8622. Do you think there would be difficulty in getting satisfactory members?—Not only that, but what the Advisory Council is expected to do the District Boards and taluk Boards and municipalities in a district might very well be asked to do.

8623. What you would like to see is not the creation of a new Advisory Council, but the extension of powers to the existing Boards?—Yes, and utilising them more largely than they are utilised at present in gauging public opinion on any given subject.

8624. Do you think that speaking generally there is sufficient touch between the people in the district and the Collector and the Divisional Officers?—Not as much as one would desire.

8625. Is it easy to make it closer and more effective?—I think we could improve matters at any rate.

8626. In what sort of way and by what means?—I do not think the constant transfers of District Officers and Divisional Officers really gives them an opportunity of knowing those people whom they ought to know in the interests of administration. The moment an officer, be he a Divisional Officer or a Collector, comes to know his own range, he is moved out of the district, so that the experience which he has gained either in his division or in his district is lost entirely. Further, most of the officers are not sufficiently conversant with the vernacular. No doubt they know something of it, but an ordinary raiyat or a villager who hopes to lay his grievances before these officers is fully aware that he cannot talk to them directly, but will have to talk through the medium of an interpreter, and will have to depend on the good graces of the interpreter for rendering correctly and honestly what the raiyat may have to lay before his officer, so that many a raiyat I suppose prefers not to go at all to the officer under such circumstances.

8627. He very possibly thinks that he will have to buy the good-will of the interpreter?—Yes. So also in the case of the vernacular petitions laid before an officer; even there translations have to be made, and they have to be made by ordinary petty clerks whose salaries are so small that one could not be trusted to make an official true rendering of the grievance which might be contained in the particular petition. So that I think an improvement of the knowledge of the vernacular would be a very great advance in the matter of bringing the ruler and the ruled more closely together.

8628. The constant changing of officers not only has the effect of preventing the officer knowing the district; it also has the effect of getting the raiyat increasingly into the habit of not going near the District Officer?—Yes, it has that double effect.

8629. (Mr. Meyer.) Are you an official or a non-official?—I am a paid Chairman.

8630. Before you were Chairman, what were you?—I was a non-official; I am a member of the Bar, resident in Vellore.

8631. Has the history of the Vellore municipality been altogether satisfactory?—No, it had a dark

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spot on its career in 1899, when the Government had to interfere and disfranchise the municipality.

8632. For what?—For maladministration in certain matters.

8633. At that time what was the constitution of the municipality?—Three-fourths of the members were elected and one-fourth nominated.

8634. The members elected their own Chairman?—Yes.

8635. What is the state of things now?—The Council has lost the power of electing its own Chairman, and they have now a paid Chairman instead of an Honorary Chairman, as formerly.

8636. But how far are the members elected?—We now allow the Council to elect only seven out of the 20; 13 are nominated.

8637. Do you attribute the improvement in administration to that?—The improvement has been since 1899.

8638. You attribute the improvement to the fact that the elective system has been circumscribed?—Yes, and to the absence of a factious spirit.

8639. In that particular municipality there were factions, but would you allow the elective system in municipalities generally?—Not generally; I would only allow it in those municipalities where the elective system could be safely worked.

8640. There are now about 60 municipalities; can you say how many you would allow to elect their own Chairman and to elect their own members?—There are a few municipalities which have been also under such baneful influence and Government has consequently interfered.

8641. But does the fact that every now and then a municipality breaks down under the elective system make the elective system vicious, or would you go on nevertheless?—I would go on nevertheless, applying the necessary corrective here and there.

8642. You elect by wards at present?—We do.

8643. Would you think it better to have a system of election by castes and creeds, the Muhammadans electing Muhammadans, the Brahmans electing Brahmans, and so on?—That would be more representative and more desirable.

8644. You would get a better body in that way?—Yes.

8645. You desire larger powers for the members?—I do.

8646. But there must be some powers of control still to be exercised from outside?—I do not deny that.

8647. Might it be well to give those powers to the Collectors instead of the matter having to go up constantly to Government?—Of late the Collectors have certain powers delegated to them by Government, but what I asked for was that in regard to administrative matters executive powers might be delegated to the Municipal Councils.

8648. Take the budget; you think the Municipal Councils' budgets must be approved by some outside authority?—It has to be approved by Government.

8649. Would you allow the Collector to approve the budget?—No, I would not.

8650. (*Sir Frederic Lely.*) Your knowledge of the people, I suppose, is very great, because you have lived in the district all your life?—About 20 years.

8651. And you know the people thoroughly?—I do.

8652. Would you say that this isolation of the Collector of which you are speaking, and of English officers generally, leads to any distinctly bad results?—No; excepting that it alienates the rulers and the ruled, there is nothing very vicious about it.

8653. For instance, do you think it results in the creation of false rumours and a misunderstanding of what the English officer really is?—It certainly leads to misunderstanding of certain policies.

8654. But as to persons; do they think the Collector a very terrible person?—Well, I do not suppose that is generally the case, but as regards policies there are little misunderstandings.

8655. (*Mr. Dutt.*) In order to utilise the existing District Board as an Advisory Board, would it be necessary in your opinion to slightly alter the present Act so as to invest District Boards with fresh duties?—I do not think it is necessary.

8656. In questions in which the Collector is likely to ask advice from the Advisory Board, has the Collector power, or has the District Board Chairman power, under the existing Act, to convene a meeting to obtain advice on these questions?—In the Act there is no specific provision, but I do not think that that would in any way prohibit the Collector, as Collector, from taking the advice of the District Board members.

8657. He could take the advice of others besides District Board members?—But I lay stress on the fact that these are District Board members; they are the chosen representatives from one standpoint at any rate, and they are men of light and leading in the district, so that the Collector might take advice from persons of a certain constitutional status and standing already.

8658. The object of this Act is to enable the Board to perform certain specific duties?—Yes.

8659. If certain other duties were imposed on that body, would it not be in accordance with the usual practice to add mention of those duties in the Act itself?—I see no objection to that.

8660. You have spoken about the Collector having a great deal of control over municipalities; I suppose every municipality has to appoint a Secretary, and the appointment of the Secretary is dependent upon the approval of the Government?—Not every municipality; only municipalities with a revenue of Rs. 30,000, I think.

8661. Is the Vellore municipality one of those?—Yes, it has a revenue of Rs. 90,000.

8662. Under the law the Secretary has certain duties, and is invested with suitable powers for the performance of those duties?—Yes.

8663. Practically the budget is prepared by the Chairman and the Secretary?—Yes.

8664. And the Collector can also have any work executed in the municipality?—Yes, out of the municipal fund.

8665. You say you would like to continue the system of election and trying to give power to elective bodies?—Yes.

8666. Would you in selected municipalities give them the power to select their own Chairman when the conditions are suitable?—I have not the slightest objection.

8667. And in these cases you would keep in the hands of the Collector the powers now vested in him by law?—Yes.

(*The witness withdrew.*)

Adjourned.

TENTH DAY.

MADRAS, Tuesday, the 3rd December, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

The Hon. Mr. G. S. FORBES, C.S.I., was called and examined.

8668. (*Chairman*.) You are a Member of the Governor's Council in Madras, are you not?—Yes.

8669. What portfolios fall to you?—At the present moment, Public, Judicial, Education, and Local and Municipal.

8670. In the memorandum handed in to us on behalf of the Madras Government we do not quite understand what is meant by the statement that the Government are satisfied with the “principles” underlying the scheme of the revised provincial settlement recently put forward by the Government of India. Does it mean that the Government of Madras are satisfied with the share of revenues which is allotted to them?—What is meant rather is the principle of a *quasi*-permanent settlement and the division of the heads of revenue.

8671. Then you tell us that you think that “means should be found to enable the provincial Government to obtain money”; would you kindly amplify that slightly?—What is meant is means to obtain money by way of loan. The question is how loans should be raised by the Local Government. The whole revenues of India are vested in the Secretary of State, and for any loan raised by a provincial Government the security would be the revenues of India. I suppose the provincial Government could not raise these loans without the sanction either of the Government of India or the Secretary of State. At the same time, it is a question whether a provincial Government should not, in some sort of way, have greater freedom in raising a loan; for instance, the onus might be on the Government of India to show why they cannot allow us to have a loan, instead of the onus being on the provincial Government to justify the application. If we said we wanted so much money for famine expenditure, they would wish to go into the whole thing and ask us why we wanted the money. On the other hand, if we are satisfied that the money ought to be raised, and if the Government of India cannot see any reasons which would affect their loan powers or the security, we do not see why we should not get the loan without any more ado.

8672. Would it be possible for the provincial Government by pledging its own revenues to find a satisfactory market, either local or otherwise?—Any person who buys in the market, I imagine, looks to the ultimate security, and the revenues pledged do not vest under the law in the provincial Government; they vest in the Secretary of State.

8673. What limits do you propose to put to the power of allotment that you refer to?—I do not know that that has been worked out; it would depend on whether we have a large provincial balance; of course, if we have not any provincial balance the maximum will not affect it.

8674. Your balances fluctuate from year to year, and any serious depletion of your balance in one year might lead to your having a deficit in a subsequent year?—The provincial Government would understand that.

8675. But Governments in all countries are from time to time extravagant; to provide against that, ought there not to be some limit put to the spending of the balance?—At present there is a limit put; at least the balance must be kept up to a certain amount. The difficulty arises in respect of cases of widespread calamity, when the provincial Government would have to consider the whole of the circumstances of the situation.

8676. The Government of India come to your aid in the case of widespread calamities?—They do not, unless our funds are depleted as far as they can be.

8677. But still, if you have already depleted your balance in one year, and you then apply to the Government of India to meet demands, which otherwise you would have met out of your own balance, you might very seriously disturb the balances of the Government of India?—Yes.

8678. And therefore it would be necessary to put some limit to the spending of your balance? You agree that there should be some restriction?—Yes.

8679. Are you generally in favour of the policy which has created the appointments of Inspectors-General and all that they connote?—That policy is more for the Government of India. As I understand, these Directors-General and Inspectors-General are wanted as advisers to the Government of India rather than as Directors-General and Inspectors-General with authority over the different provinces; I think it has been a mistake to call them Directors-General. The Director-General of Education does not “direct,” in the true sense of the term, education in the different provinces; he is an adviser to the Government of India about education, so as to co-ordinate and collect information for them. If the term “Director-General” were avoided I think there would probably be less objection. It is the fear that they may, behind the backs of the provincial Government, interfere with the local officers of that Government.

8680. We have had it in evidence from some Heads of Departments here that on the whole they rather like the existence of Inspectors-General or Directors-General—that they can get advice and counsel from them which is useful; would you agree, speaking generally, with that view?—Take the Director-General of Education. His coming down here has been of use; and I have had valuable conversations with him, and so has our Director of Education; but the effect has been more to make him understand what the situation is here than for him to give us advice.

8681. You put a case in which the Director-General did interfere, and a copy of that case was handed in by Mr. Bradley?—It has been more the fear that they will get behind the backs of the provincial Government than, I think, any case which has actually occurred.

8682. One witness certainly told us that the correspondence direct between him and the Director-General of the Indian Medical Service had saved

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a great deal of time?—The Director-General of the Medical Department is in a different position from that of the Directors-General of these other Departments, because the Indian Medical Service, being a military department, must have a Director-General; that cannot be avoided, and there must be a considerable amount of correspondence about matters which, although affecting the medical officers as civil officers, indirectly affect them in their military position.

8683. Therefore, any view that you may hold with regard to the position of other Inspectors-General is modified in the case of the Director-General of the Indian Medical Service?—Yes.

8684. In paragraph 25 you tell us that the Government propose to appoint a small committee to consider further delegations; without in any way impugning the activity of the Madras Government, may we take it that this committee is rather the outcome of this Commission now sitting?—Every year there has been some delegation; the last two years we have delegated to the Director of Public Instruction and to the local and municipal bodies large powers, and also to the Board of Revenue and Collectors. I think the policy might be more actively pursued at different times, but that policy has always been kept in view here, and certainly more or less since the delegations of 1897, when Mr. Meyer was put on special duty and made proposals.

8685. You would suggest therefore that the appointment of this committee which you refer to is not especially connected with the enquiry of the Royal Commission?—Perhaps so far as it is a committee.

8686. Then with regard to paragraph 26, when they were making this recommendation about the Public Works Department, was the Public Works Department of the Government of Madras in any way consulted?—I am not aware whether the Chief Engineer was consulted by the Member in charge of Public Works.

8687. Two of the Members of the Council are Civilians, without technical engineering knowledge?—Yes.

8688. You tell us here that transfers are less frequent; such evidence as we have taken leads us to doubt whether they are so much less frequent than they were?—I do not know whether that impression was given by those who really knew or not, but as a matter of fact, since the officers below the Collectors were graded in one list, the effect has been to diminish the number of transfers very largely. In former days there were two grades of Divisional Officers called Sub-Collectors and Head Assistant Collectors; if the Sub-Collector went on leave the next senior Assistant Collector was moved into the Sub-Collector's place. Now under the new system this need not occur, and a Head Assistant may receive the higher pay without changing his division. Another statement I noticed, which I think was rather inaccurate, was that when a Collector went on short leave or privilege leave another officer of similar standing was put in his place. That is not so; ordinarily the Head Assistant Collector or Sub-Collector in the district is put in charge. Sometimes, of course, that officer may be so very junior that even for two or three months it might be unsafe to leave him in charge, or there may be other reasons, but ordinarily that is the rule.

8689. Does the rule which forbids the provincial Government to appoint an officer to a position carrying an increase of more than one-fifth of his salary interfere in any way with your appointment of Assistants to these places?—No.

8690. You have not told us whether you have worked out any scheme yet which would still further reduce the number of transfers?—Transfers of officers in this country really cannot be avoided, because men get ill and go home on leave. It is the system of leave that practically causes all the transfers—at least the bulk of the transfers.

8691. Have you worked out any scheme by which it could still further be reduced?—I do not think it is possible.

8692. You think that the necessity of change, following upon the present leave rules and the provision for sick absence, causes too frequent removals?—Yes, and I do not think that they can be diminished in any way; it must go on as long as men are entitled to leave.

8693. I think you will agree that it is most undesirable to transfer officers from district to district?—Certainly, but, as long as men get ill and are allowed to go on leave, there must be transfers, and now that all the Indian Civil Service officers below the Collector have been graded so as to avoid transfers between divisions, I do not think that there is any method by which transfers can be further reduced.

8694. What is the longest time a Civilian is, in practice, away from his charge on leave?—That depends upon what leave he takes; the leave rules allow him so much leave.

8695. What is the longest period of leave that a Civilian, in practice, takes?—One year is a very common time; two years is the longest.

8696. In practice?—A man goes for any time from one year to two years.

8697. According to the latest rules, what in practice would the absence amount to, would it be 12 months or 18 months, or what?—I should say 18 months would be a fair average absence.

8698. When you bring your officers back from leave do you pay any attention, in deciding where they are to go, to the language which they are most accustomed to speak?—We do so, so far as we can, without making unnecessary disturbance. Suppose an officer comes back who knows Tamil better than Telugu, it would not be desirable perhaps to disturb the officers in a Tamil district, and if there is no other place for him he might have to go to a Telugu district.

8699. At all events, you do take it very much into account?—We certainly do take into account what his language qualification is, so far as we can.

8700. Do you find that officers are less able to speak the vernacular than they used to be?—I have heard it stated, but I doubt very much whether it is correct. In the last few years the Government have insisted upon the tests in languages being more practical.

8701. And more severe?—More severe from the practical point of view. My own personal opinion is that the result of the alteration of the system of recruitment under which a man remained two years at home on probation instead of one year as now, during which time he was taught the languages thoroughly from a theoretical point of view, has been that an officer does not master the language nearly so well as used to be the case; not perhaps that that has very much effect on his ordinary colloquial talks with the natives, but it certainly does, I think, affect his thorough grasp of the language and of the proper use and connotation of words.

8702. With regard to the posting of Divisional Officers, who is that done by?—Civilian Officers are posted by the Government.

8703. Do you think it would be possible that they should be posted by the Collectors?—I mean distributed by the Collectors?—I do not see very much objection to that.

8704. You see no objection?—Speaking without consideration, I see no very serious objection, provided the posting is to a division where suitable accommodation has been provided.

8705. On the whole you think it would be a good thing to do?—Yes, just the same as the posting of native Divisional Officers.

8706. Can the Collector post his subordinates?—He cannot post them to a division which is occupied by a Civilian, but I think he can post them to other divisions which are not occupied by Civilian Officers.

8707. With regard to the grading of tahsildars, have you anything to say to us?—This Government

object to putting them on a provincial list—that is, a list for the whole province—on the ground that that would be centralizing instead of decentralizing. If you put the tahsildars on a provincial list for the whole Presidency, then their appointment and movement would fall on the Board of Revenue. What I favour is that the tahsildars should be graded personally in their own district; so that they may be kept ordinarily to their own district, and then the Collector can move them about, and they will get their grade pay independently of what particular *taluk* they are in charge of.

8708. Could the Collector do that now?—At present their pay is localised, and though a man may continue to do duty in that *taluk* even with the higher pay to which he would be entitled if he was moved, this cannot be done without the special sanction of the Board of Revenue. Of course that is a very cumbrous method, and a Collector naturally does not care to write up about things more than he can help. If the tahsildars were graded personally within the district that would be a great improvement.

8709. But the Collector now can move the tahsildar if he wants to do so without reference to higher authority?—The pay being localised, if a tahsildar rises by seniority to such a position that he is entitled to a higher grade pay, he must be posted to a *taluk* to which that pay is attached.

8710. By the Collector?—Yes, the Collector can do it, but if he wants to keep him in the *taluk* in which he is serving on a higher pay than is attached to that *taluk*, then he has to go to the Board of Revenue for special sanction.

8711. Then you say that in a certain number of cases of delegation an amendment of the law would be required; you mean amendment of the Indian law?—Yes.

8712. So that any movement by the Madras Government would be impossible?—Only by amending our own law. We have the Regulation or Act VII. of 1828, in which there is the fullest power to delegate. Every Divisional Officer in this Presidency has exactly the same powers as the Divisional Collector *ex-officio*, and every other Assistant Collector or Deputy Collector may be vested with those powers, if he is not in full charge of a division, subject to the control of the Collector. The Collector has the fullest power of delegation under the Regulation, and in all our Acts the word "Collector" does not mean District Collector necessarily; if it stands alone it may mean any Divisional Officer; every Divisional Officer has exactly the same power as the Collector in his own division under the Regulation of 1828.

8713. Then as to paragraph 31; would you tell us whether these references about alienations cause considerable delay?—I do not know that they cause any particular delay.

8714. It is only the necessity of reference that you object to?—That is all; I do not know that it is very important, but still a reference is required to the Government of India if a piece of waste land over a certain value is alienated.

8715. Have you considered what the pecuniary effect of this might be if you alienated land in growing cities; you might desire to help some particular industry and to give them a piece of what is now waste land, but which 20 years hence would turn out to be a very valuable gift?—If it were a gift of land which was not actually in a town it would be subject to assessment, and that assessment is revised every 30 years. If it is town land, it would be liable to town duty, and that is revisable in the same way.

8716. Then in paragraph 32 you say you consider that all restrictions on the powers of Local Governments in the matter of the alienation of land revenues should be removed; would that mean the removal of a great number of references?—There are a good many references to the Government of India under that, but the conditions under which grants are made are very strict and specific, and there is the right of resumption if the conditions are not fulfilled; really there is very little necessity for any further reference.

8717. Under your system of the Board of Revenue each member has to tour over the whole Presidency?—He may do so, but I imagine the Board of Revenue more or less divide the Presidency amongst themselves every year.

8718. But each member, having a great number of duties to perform, instead of touring in one particular territorial area, in order to get through the work, now has to tour over the whole Presidency?—Yes, his jurisdiction is over the whole Presidency.

8719. And therefore, he has to visit the whole Presidency?—Yes, at some time or other; of course, he may be particularly concerned with some districts more than others.

8720. You say that if the Board of Revenue were replaced by Divisional Commissioners, six Commissioners would be required. Upon what principle are you fixing the number six?—That is only a rough estimate; perhaps more would be required. Taking the standard of Bombay, which is roughly half the area and half the population, we should require six here, because they require three in Bombay. In Bengal they have not got the same revenue duties, but I imagine that the standard there would make it probably at least six; taking the standard of Bombay, exclusive of Sind, we might require more than six.

8721. Or less?—I do not think we could possibly do with less, having regard to the extent of the jurisdiction.

8722. You say that every district of the Presidency is visited by at least one member of the Board at least once in a year?—That I take it is their standard.

8723. That would mean, there being four members of the Board, that each district had one-fourth of its requirements attended to every year?—By the Board as a Board, but then the Board are not Commissioners.

8724. But the requirements of each district of the province will be about equal in the different spheres of influence which the Board exercise?—That might be so. Then the Board of Revenue are confined entirely to revenue duties; they do not exercise the duties of a Commissioner, for instance, in connection with other departments of the administration, neither local and municipal, nor judicial, nor public.

8725. But with regard to those functions which the Board of Revenue exercise, only one-fourth of the requirements of each district can be attended to in any one year?—I understand what you mean; I do not know that you can go by any arithmetical proportion. When the member concerned with agriculture visits a district, his primary duties have reference to agriculture alone. There are only two Land Revenue Members.

8726. As I understand, the practice now obtains in the Board of Revenue, when they go into the district, of not doing the whole work of the Board of Revenue, but doing the work which is allotted to the member under the portfolio system?—The Government issued instructions some years ago that when a member of the Board of Revenue visited a district, though his primary duty was with reference to his own department, he should inquire into any general matters which might come up before the other members of the Board, and I think there is a system of making a note which is given to any member who is going down to a district of anything that has arisen in any other department of a special character, so that he may go into it.

8727. Have you made inquiries at all as to this?—No, but I understand that to be the practice.

8728. You think at all events that under the present arrangements the land revenue system works very smoothly?—Yes.

8729. Then you say that the Government are prepared to authorise Local Boards to incur expenditure from their balances, but you are not prepared at present to authorise them to spend the money within their budgets without the control of

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Government?—Within their budget as passed by Government.

8730. I understand that you would relax the control of Government upon the balances but not upon the budget?—What is meant is that Local Boards might be enabled to take money out of their balances for a sanctioned scheme.

8731. Only for a sanctioned scheme?—Yes, not for an unsanctioned scheme.

8732. What proportion to income must be the limit of the balance?—It is 10 per cent. In some cases we have reduced it to 8, and in some cases we have reduced it still lower; there is a minimum balance that they are bound to keep, but they often have balances much in excess of that.

8733. Would you reduce the balance which they are bound to keep?—No, I would not reduce their working balance.

8734. But if they have a large balance you would be prepared to say, "Well, the scheme is a good one and we will give you sanction"?—Yes. The scheme probably has been sanctioned, and they want a reappropriation. They might do that themselves.

8735. Would that be much of an increase of power?—They ordinarily settle their own schemes themselves; they are sanctioned by Government, and the sanctions are mostly formal; the Government do not go into the details of the ordinary schemes that come up, affecting the construction of roads, sanitary improvements, hospitals, and so on, unless the cost exceeds an amount which requires sanction under the rules.

8736. You think that the present powers enjoyed by district municipalities are sufficient?—As a matter of fact we delegate from time to time extra powers; for instance only last year we delegated considerable powers to municipalities.

8737. To the municipalities or the Chairman?—To the Chairman I think. I do not know any case in which it has been given to the municipality itself. The Chairman is the executive head.

8738. Can you develop a sense of responsibility unless you allow people to run the chance of making serious mistakes, and even, if you like, abusing their powers?—Is that, may I ask, as to establishments or generally?

8739. Generally?—The passing of the budget by Government, that is the sanctioning of the expenditure of a municipality, will I think always be necessary, because all these municipalities are more or less in debt; I think their aggregate debt is probably 30 or 35 lakhs now.

8740. Has the Government guaranteed that debt?—Most of these loans have been given by Government; a few have been raised privately, but those who lend money to a municipality lend it (and they will, I hope, lend more freely in the future) because they know that the financial control is in the hands of Government; the municipalities would not get any loan at all, I think, if the budget did not go to Government and was passed by them; not that the Government interfere in details, but they see that the financial position is fairly maintained.

8741. Would those persons whose money is necessary for the development of municipal schemes lend that money unless the Government maintained its present control?—Certainly not.

8742. And therefore you think it would be unwise to grant further powers to municipalities?—I think it would be unwise to relax financial control; otherwise, the Government interfere very little with the schemes of the municipalities. In large schemes where they come for a loan, such as a large water supply scheme, the municipal finances are more thoroughly overhauled, and the municipality has got to show how it is going to liquidate the loan.

8743. You say, "Owing to the great likelihood of abuse of the power of appointment, the Government consider it desirable to retain this control in their hands." What do you mean by "in their

hands"; is it in the hands of the Board of Revenue or of the Collector or of the Government?—That is in the hands of Government whether exercised by the Collector or not.

8744. It might make a difference?—No, I think not from the point of view of the municipality. The power of appointment is with the municipality; all that the Government does is to sanction the pay of the post.

8745. Could that be done by a Collector or an officer subordinate to him?—Certainly, there would be no objection to that.

8746. (*Sir Frederic Lely.*) Has not the tendency of recent years been to discourage collective action by the Board of Revenue?—I do not think there has been any special discussion as to the merits of collective action; that is a matter entirely for the Board themselves.

8747. You say that the result of the reorganisation of the Board of Revenue effected in 1884 was "to convert the Board into a body composed of four Heads of Departments, capable indeed of collective action, but ordinarily acting singly, each having charge of branches of work with which the other members have no concern"?—That was the object of the Statute of 1884.

8748. Would you be prepared rather to go back upon that? Do you not think that that joint action tends to counteract what has been complained of in other parts of India, namely, departmentalism—that each department goes off on its own lines?—In principle, the Government in cases of that sort would be the controlling force, but the Board have the power in all large matters to consult together and come to a decision.

8749. The tendency in these later days is not to consult together except on some very special occasion. What would you say to a system under which the scope of the Board was widened so as to include the other branches of the administration which are not at present included, and combine with that more mobility—by insisting that members of the Board should spend a considerable portion of each year visiting the districts, each member being expected, when visiting a district, to take a general interest in matters not within his own department?—The Board as at present constituted could not possibly do it.

8750. Could you not, if necessary, add another member?—I do not think another member would overtake those duties; as it is, they complain that they have more work than they can do.

8751. You think that even with the addition of another member the Board would not be strong enough?—I do not think so.

8752. Even supposing that Government delegated a great deal more powers to local bodies than they now possess, that would relieve the Local and Municipal Department of a certain amount of work; even so you think the Board would be overloaded?—I think so, as long as they are a collective body sitting at headquarters in Madras.

8753. But you admit that there would be a considerable gain by the joint action of a body which would also on its other side be in considerable touch with the people?—As a theoretical proposition, yes.

8754. But you do not think it would work?—I do not think it would be practical.

8755. As to your paragraph 41, do you not think that as compared with what you ask the Government of India, the concessions that you propose to the local bodies are, shall we say, a little bit grudging, or perhaps I should say meagre?—In what respect?

8756. You do not propose to give the municipalities very much power?—They have large powers now.

8757. I am speaking now particularly of power over their budgets?—They frame their own budget, and it is very rarely that the Government interfere.

8758. But the Government retains the full power of doing so?—Yes, but unless the thing is outside the provisions of the law or anything of that sort, then if they have the money the Government do not interfere; the main thing for the Government is to see that their budget is covered.

8759. They retain the final responsibility for the budget?—They retain it, but in practice they do not interfere.

8760. What would you say to a compromise by which the Government should concede to the municipalities full power over their budgets, but should recognise in a more formal way than they do at present the position of the Collector as their official adviser? For instance, suppose they proposed to incur some wasteful expenditure on establishment, they would require the Collector to issue to them a formal and official protest recording his opinion and requiring them to reconsider it; I am speaking now of the better class of municipalities?—I am afraid the Collector could not possibly do the work; local and municipal administration is very specialised.

8761. Would that be your only objection to it—that the Collector would not find time; do you not think the experiment would be worth trying in the better municipalities?—From that point of view I do not know that they would think there was any difference between the Collector and the Government.

8762. I am not speaking of giving the Collector any absolute power—only the power of giving formal and official advice and requiring the municipality to re-consider their decision?—That is what is done now; the Government do not carry out proposals which they make to a municipal Council unless there is a resolution of the Council approving the proposal when it is sent back.

8763. You think an arrangement of that sort would not materially differ from the present arrangement?—I think not, and besides that you would not have the advice of a specialised department trained in this particular branch of administration.

8764. (Mr. Dutt.) Under the law a Secretary has to be appointed to each municipality and approved by the Government, and the law vests the Secretary with all power to act in consultation with the Chairman. Do you think it would develop a greater sense of responsibility in the members if the duties were distributed to small sub-committees of the municipality instead of being all vested in the Secretary?—I think so; I do not regard the system of the Secretary as a very desirable one.

8765. With regard to the other proposal, have you any objection to form small sub-committees, and entrust them with different departments of the municipal work, and let members do their own work themselves?—I do not know that they cannot do that at present.

8766. They can do it only with regard to a few things according to the law. Under section 38 they can only look after the schools and hospitals and *choultries*, and nothing else. Have you any objection to extend that section to other matters?—I do not think there would be any objection to that.

8767. Then about the District Boards. Under the present law there can be sub-committees only to look after those institutions, not to prepare the budget or to look after public works, or anything else. Would there be any objection to extend that section so as to devolve those duties on sub-committees formed of District Board members—of course, under the supervision of the Chairman?—No, I think there would be no objection.

8768. You think that that would be an improvement in the right direction?—Yes, I do not think there could be any harm in that; the only thing is, they have had this power for years, it has been before them, and they have never used it. That might show that it is not in accordance with their own ideas. Both the Municipal and District Board Acts authorise these local authorities not only to form sub-committees, but to join with them the respectable inhabitants of the area and form a

kind of consultative body in regard to these matters. I do not know any districts in which there are such bodies even with regard to education, but there would be no objection to extending the power.

8769. From the evidence we have had before us we have learnt that such sub-committees are not formed, but sometimes the duties are entrusted to single members. You would have no objection to trying the experiment of forming such sub-committees and seeing how they work?—Not at all.

8770. (Mr. Hichens.) Am I to understand from what is said in this memorandum that what the Madras Government intend to convey is that they recognise the evil of transfers, but are not prepared to make any specific recommendations to the Commission?—They recognise that transfers, as a matter of fact, like other incidents of life, are evils, but they do not know of any remedy.

8771. Has any specific enquiry been made into the question of transfers by a committee or otherwise of recent years?—The question has been under consideration at different times for years and years.

8772. But there has been no committee considering it?—There has been no committee. As to the grading of officers below a Collector, one of the main objects was to lessen transfers.

8773. But there has been no specific enquiry?—There has been no committee appointed; the question has been constantly thought of.

8774. With regard to the Board of Revenue, do you think it is more desirable to have a second deliberative body in the case of revenue matters, than in the case of local and municipal matters? As I understand, the Board of Revenue is a deliberative body with regard to certain matters; would you think it more important to have a deliberative body in regard to those than to have one in regard to local and municipal matters?—In the one case it affects the imperial revenues; in the other case these affairs are supposed to be entrusted to the people themselves.

8775. I understand your answer is that you do think it is more important in the case of revenue matters?—I do not know that the question could be answered in that way; of course, the more deliberation you have about anything the better; but the question is whether there can be any practical scheme for carrying it out.

8776. Would you say, for example, that it is desirable to have a second deliberative body in regard to revenue matters, but that it is not nearly so important to have a deliberative body in regard to the other departments of Government?—I do not think I could answer that question either yes or no. As to the local and municipal matters, no doubt, the more deliberation the better; such a body would give orders with more authority and probably better work would be done.

8777. There is no special reason, that you know of, why there should be a deliberative body in regard to revenue matters any more than with regard to other matters?—I am prepared to say yes to that.

8778. Then you say: "The Government are strongly of opinion that to hand over the control of these matters to a specialist, brought up in the traditions of an expert department, would be fraught with the gravest danger to the well-being and content of the Presidency." Suppose you had the Forest Officers and others in the province subject to the authority of the Collector in executive matters, but, where they differed from one another, the matter had to be referred, not to the specialist Head of a Department, but to the Government; would your objection to a specialist, as Head of his Department, cease?—That is the present position.

8779. But you have some one over him?—The Board of Revenue and the Collector are over the specialists; the Conservator of Forests is under the Board of Revenue.

8780. But you would not leave him with the powers he has now, or, perhaps, a little amplified

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in regard to technical and special matters, and make any reference as to policy direct to the Government?—You mean to the Government as opposed to the Board of Revenue?

8781. Yes?—I do not think it matters very much whether it goes to the Board of Revenue or to the Government, so long as it does not go to a department. The Collector is head of the Forest Department in his own district. His Forest Officer is his scientific adviser, who is also responsible for all the technical forestry; but whether the appeal went to the Board of Revenue or to the Government is, more or less, a matter of which has most time for it.

8782. (Mr. Meyer.) You were for some time Under-Secretary to the Government in the Home Department about 20 years ago?—Yes.

8783. In that capacity you saw a great deal of the work from the different provinces. Comparing that time with the present, should you say that there had been an increase in centralization, or a decrease?—Of course I can only speak so far as regards the effects with reference to this Presidency. Except, perhaps, within very recent years, I think there has been no increase in centralization, so far as I know, unless it be in the appointment of these Inspectors-General and Directors-General, and the effect of those is, perhaps, more in anticipated, than actual, interference.

8784. It is very often stated in the papers that the Government of India is constantly encroaching on the functions of provincial Governments and grabbing power from them; do you consider there is any foundation for that statement?—I do not think so, so far as regards the Madras Presidency.

8785. On the contrary have powers been delegated from time to time?—Yes.

8786. Then, so far as things have gone, there has been some devolution, though, of course, it is a matter of opinion whether it is sufficient or not, but as compared with 20 years ago, there have been larger powers granted to the provincial Governments—to the Madras Government, at any rate?—I do not think there has been much interference with this Presidency; the interference of the Home Department with the Governments under the Lieutenant-Governors is of quite a different character and degree.

8787. You have spoken of the Imperial Inspectors-General as being primarily of use as the advising officers to the Government of India. Might not the provincial Governments make use of them as advisers to themselves?—Certainly, and with the Directors-General I have had most instructive conversations; I do not think there is any objection on that score.

8788. But, as a matter of expediency, might not the provincial Government derive a great deal of benefit by asking the Inspectors-General as to what was being done in other provinces and so on?—No doubt they might.

8789. In your experience have reforms been initiated by the Government of India to a considerable extent—general reforms in administration?—Yes, undoubtedly.

8790. More so than by the provincial Government?—No, I should not say that.

8791. Both have done the work?—The provincial Government are more or less every day doing something in the way of reform—or trying to.

8792. You mentioned that it was a general rule in the case of privilege leave vacancies (which may last up to three months) whenever a Collector takes leave, to appoint the successor on the spot as far as possible; does that apply in the case of a longer vacancy—a six months' vacancy, for instance?—No, it is not generally adopted in that case, because when a man goes on long leave, some senior man generally thinks that he ought to be put in to act.

8793. You think it goes by seniority?—Yes.

8794. Might that not be relaxed in the case of acting officers?—There is no doubt it could be

done; of course, there would be an outcry from those who were deprived of pay.

8795. But I mean in the interests of the State?—Yes, I should not mind its being done.

8796. You spoke of objection to transfers by the personal grading of Divisional Officers. Can you tell me to whom that measure was due; did the Government of India order it, or did the Madras Government order it?—I think the Government of India ordered it.

8797. The Madras Government having previously declined it?—Yes; a former Government.

8798. The question has been raised as to whether there should not be some greater selection in regard to Collectors; do you think there should, or are the Collectors all satisfactory at present?—The Government, of course, try to select as Collectors the best men they can; no doubt there are some who are unsatisfactory; there must always be some who are unsatisfactory, because the whole body of Collectors is about 30. One reason why they are trusted with powers is the control and supervision under which they work; you cannot trust every Collector, but as there is the Board of Revenue and Government above them, you can give them large powers.

8799. Would you be in favour of the more rigid rejection of men who are unfit to be Collectors when the time arrived at which they were to be selected?—Yes, I think I would.

8800. And of getting rid of them on proportionate pensions?—Yes I have suggested that more than once. The Government of India only grants them proportionate pensions on the ground of ill-health.

8801. As to restrictions on land alienation. You said that if a piece of land was given in a growing town it would still pay taxes, whether municipal or Government taxes; but might not the land possibly be required for Government offices?—Then it would be taken up under the Land Acquisition Act.

8802. And the Government would have to pay heavily for what they had previously given as a free gift?—The question, I understand, is whether the Government of India, or the Local Government, would better anticipate any matter of that sort.

8803. You have spoken of certain Acts which enable full delegation by the Collector of any of his powers to the Divisional Officer. Is the exercise of his discretion restricted in any way by Board's Standing Orders, or other departmental instructions?—The Board's Standing Orders no doubt direct that certain things shall be done by the Collector, but in every Act which is passed the word "Collector" means the Divisional Officer, and *prima facie* every Divisional Officer has the full powers of a Collector.

8804. But the Collector may sometimes be precluded departmentally from doing what he might do legally?—Yes, but still there is no legal disability requiring to be removed by legislation.

8805. Do you consider that there might be any reduction in the number of cases assigned to the full Board by the rules of business, or to the two Land Revenue Members?—I am not sufficiently acquainted with the Board's work to say.

8806. May I follow up a question that was asked as to these land revenue matters that are dealt with by the Board of Revenue; do they not affect the whole province?—Yes.

8807. Whereas questions relating to a Local Board or a municipality would affect only that particular area usually?—Yes.

8808. I gather that you consider that under the present system of administration in Madras the Collector has practically become, in many matters, a Commissioner?—He is practically so, on account of the size of his district; the Divisional Officers practically exercise all the powers of a Collector.

8809. Would you be in favour of recognising that position still further by giving him some of the powers that the Board of Revenue possess, and by letting him in turn devolve larger powers on his

Divisional Officers—speaking generally, of course?—Speaking generally, no doubt, one would say yes; but in the first place the question crops up, whether the Collector can do very much more than he is doing, if you devolve very much more power upon him; and, in the second place, as I said before, you must have regard to the fact that all Collectors are not men you can trust in the same degree. Under no system could you get 30 men of an equal trustworthiness.

8810. There must be some general power of control, but you do not think that with regard to details their power of control could be expediently relaxed?—I do not think so, with that number of Collectors.

8811. May I put it that your committee is going to consider what general control is necessary, and how far Collectors may get larger powers in points of detail?—Yes.

8812. As regards the local and municipal work, it has been suggested to us by some witnesses that there is a certain amount of interference by departments in the work of Boards and municipalities—that they have to spend so much on education at the dictation of the Director of Public Instruction, so much on sanitation at the dictation of the sanitary authorities; is that your view?—In that sphere, of course, the Government intervenes and regulates; the Sanitary Commissioner and Sanitary Engineer are very keen to have their schemes carried out; the education people want more schools; it is a question how the finances are to be distributed amongst these competing objects. But, of course, the municipality have the whip hand; if they say, "We are not going to sanction it," and they do not sanction it, the Sanitary Engineer cannot insist.

8813. But may not the Government insert Rs. 10,000 in the budget for some project that the Sanitary Commissioner has advocated—assuming that the municipality has a balance to pay for it?—I do not know any case in which the Government have done that. They send it down to the municipality and say, "This recommendation has been made, will you pass a resolution?" I do not think we ever put anything of that sort into the budget without having a previous resolution of the municipality.

8814. Two or three witnesses have told us that the Sanitary Board as at present constituted is unnecessary; is that your view?—The Sanitary Board was constituted primarily as a sort of Board of Appeal; when it was first constituted there were differences between the Sanitary Engineer and the Sanitary Commissioner; the Engineer said some improvement ought to be carried out in a particular way; the Commissioner said he did not agree; then as referees the Surgeon-General, who was a sort of superior to the Sanitary Commissioner, and the Chief Engineer, who was superior to the Sanitary Engineer, were formed into a Board, with a Civilian as a third party to represent district interests—a man who knew district work. The Local and Municipal Secretary on that Board does not represent the Local and Municipal Department; he represents the District Officer. It was a Collector who was appointed at first; there were difficulties in obtaining the services of a Collector, so the Secretary of the Local and Municipal Department was put on *ex-officio* as representing, not the Local and Municipal Department, so much as the District Officer. Of course, it was also convenient, because it saved him time when the cases came before the department afterwards.

8815. The system has been in vogue for 20 years?—Yes.

8816. Now that it is well established, is this check—this sort of Appellate Court as you have described it—necessary?—No, I think it is quite possible to re-model the Sanitary Board, and to raise the limit of the cost of the work for which the sanction of the Sanitary Board is required, and perhaps to make the Sanitary Board consist of the Sanitary Commissioner and the Sanitary Engineer. The difficulty would be when they differed in opinion.

8817. You spoke of the necessity of keeping a fairly tight hand over the budgets of the ordinary municipalities, on the ground that they borrowed money and so forth. Would that apply to the Presidency Municipality, or would you consider that that was on a different footing?—The Corporation of Madras is on a different footing.

8818. Is it necessary there for the Government to control the budget and to appoint a number of the municipal staff?—I certainly think it is absolutely necessary for the Government to control the budget, because of the enormous amount of money that we are constantly lending to the Corporation.

8819. Certain witnesses have spoken of the unsatisfactory *morale* of the tahsildar; do you think that the tahsildar is a much less pure person than the district munsiff?—I do not think that comparison can be made; they are very much the same class; if there is misconduct among the tahsildars, I should say that there was some amount amongst the district munsiffs.

8820. The tahsildar begins as a Rs. 15 or Rs. 20 clerk, as a rule; do you consider that that is quite satisfactory?—No, I have been trying to work out a scheme which would separate, as they do in England, the lower from the higher subordinate staff. A person who enters the Collector's office at the present day looks forward to rising to be a Deputy Collector and Magistrate, and he should get there after being a tahsildar, and with experience gathered in the Collector's and the District Magistrate's offices. What I should like (I do not know whether it could be done) is to have a lower establishment, simply a clerical establishment, going up to Rs. 60 or Rs. 70 and stopping there, and to recruit as a superior establishment graduates and so on, beginning at Rs. 50 or Rs. 60, who would be the men from whom our tahsildars and Deputy Collectors would be chosen afterwards.

8821. (*Sir Steyning Ederley.*) In this Presidency you have very wide delegating Acts; have you ever heard any sort of public complaint against them—that they give too much power to the Executive, and so on?—No; when the Legislature are considering a Bill they always understand that the "Collector" means a Divisional Officer, and therefore, when a provision in the Bill is under consideration, that point is kept in mind.

8822. For instance, the Court of Wards Act has got a similar section, section 8. When that was passed would a similar consideration also be present?—Yes.

8823. It is obvious on the schedules that there will be a good deal of legislation if much delegation is to be made, and it is also obvious from your saying that these are only models, that it cannot be final—that it will go on continuously?—Quite so.

8824. In paragraph 24 you say that the Government are "inclined to think" that it would require specific legislation to delegate powers or to withdraw any delegation of powers. Is that a final opinion, or do you keep a certain amount of open mind about it?—No; personally I think it is not open. Without specific legislation it is impossible to avoid breaking faith with the legislatures. Every single Act that is passed was considered carefully, and the Legislature considered whether it was the Collector or the District Collector who should be given certain powers. Now to give a general power of delegation would sweep the whole of that way.

8825. Then you say that we may take this as a very definite expression of opinion?—It certainly is in my view.

8826. The difference of pay between a Sub-Collector and a Collector is Rs. 600 or Rs. 700?—Rs. 700 or Rs. 800 a month difference.

8827. So that a transfer in such a case would involve a considerable loss?—Yes.

8828. You spoke in answer to a question of the interests of the State. Do you think that the public advantage involved is sufficiently great to justify any sort of system of allowance to officers that you do not promote in order to avoid a

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transfer? There is a system in vogue on a very small scale elsewhere by which, if an officer is entitled to promotion, and he cannot be moved for reasons of State, a compensation allowance is given to that particular officer. Do you think that the amount of public interests involved here would justify something of that sort?—I should think it would in some circumstances.

8829. Is it a great loss to the encouragement of Local Government, and so on, that the whole of this work should come direct into the Secretariat and not be under the control of a touring superior officer who can go round and see exactly what is required?—I do not think so. All that work passes through the Collector and the District Collector; they can make any remark they please upon it and it then goes up to the Local and Municipal Secretariat, where they are constantly dealing with problems of the kind all over the Presidency.

8830. Let us assume the hypothesis for the moment that it should come to be a choice whether the Board of Revenue should continue, or whether you should enlarge the Board so as to take in these outside departments which it does not at present administer. Which system would you prefer?—Well, I have no experience of the other system, it is difficult to say.

8831. (*Chairman.*) Do the members of the Council here go down to the Secretariat or work at their own residences?—They work at their own residences; there is no accommodation for them here.

8832. The Civil Surgeon of a district is both the Medical and Sanitary Officer?—He is the District Medical and Sanitary Officer.

8833. A Civil Surgeon is therefore serving two masters, whose powers, so far as he is concerned, are equal?—Yes.

8834. Is that a satisfactory system?—I do not think that in practice there has been any or very much friction. The Surgeon-General inspects the hospitals of the Civil Surgeon who as Medical and Sanitary Officer is responsible for sanitary improvements.

8835. Is that establishment, so far as the head is concerned, worth keeping separate from the medical establishment?—If you mean that there should be a Sanitary Commissioner as distinct from the Surgeon-General, I think so distinctly.

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8840. (*Chairman.*) You are Senior Member of the Governor's Council?—Yes.

8841. What portfolios do you hold in the Government?—I hold the Revenue, the Financial, and Pensions.

8842. In the statement that "the Government are generally satisfied with the principles underlying the scheme of the revised provincial settlement recently forwarded for their opinion by the Government of India," what are we to understand you to mean by the word "principles"?—Perhaps I could define it better by saying what it is not; it does not mean limits. The principles of the settlement, so far as they go, are right, but the settlement itself is not complete. In all its principles it is not fully defined. I consider that the income of the Local Government should be its own; that its power over its expenditure should be much more complete. So far as they go, the principles of the settlement are correct, and a very vast improvement on what existed before. The settlement now is more or less certain and fixed; formerly it was subject to frequent revision in all its details. The principle of division of heads of revenue is carried out much further and more completely in this settlement than it ever has been before. Those are two enormous advantages over the original system. But what I mean is that I do not think fixity has gone far enough yet.

8843. What do you mean by saying, "Means should be found to enable the Local Government

8836. In your judgment, should some discretionary power be given to remit dry revenue—you will observe that I say "discretionary power"?—I do not quite understand what would be served by the proposed delegation. It is a general principle that anything which is exceptional in the constitution should not be left to local officers, but should be determined by some superior authority. The whole of the imperial land revenue is fixed on the understanding that there are no dry remissions. Dry remissions are only given in the case of grievous calamity. So far as any raiyat is concerned, it does not matter to him whether the remission is given to him by the Collector or whether it is sanctioned afterwards by superior authority. The rules distinctly lay down that if a Collector thinks there is a case for dry remission he is to suspend the collection at once, and notify the fact in every village, and then refer for orders, and if he does not get the orders from the Board of Revenue in time he can extend the period of suspension, so that no one suffers. The raiyat does not suffer on account of the Collector's not having himself the power of dry remission. The power of dry remission, like the power of dealing with other people's money, is so very liable to abuse, that with a variety of Collectors, with all sorts of sympathies, or want of sympathies, it is a matter which the Government has not so far thought of allowing a Collector to control finally. As I say, nobody suffers, because any Collector may at once suspend the collection of the land revenue.

8837. Therefore, from your point of view, the power of suspension is equal to a power of temporary remission?—Absolutely. The question of dry remission does not arise in any sudden sort of way; before the question can ever arise, the districts have been going from bad to worse, and they have been inspected, and the Famine Commissioner has probably come down. There is no question of sudden calamity which is not fully covered.

8838. The Famine Commissioner only comes down in case of widespread calamity?—But those are the cases in which dry remission is granted.

8839. I am talking of what could be possible in an exceptional case?—If a man's field is actually swept away by a flood, the Collector has full power to grant him the necessary relief. It must be remembered that this is imperial revenue.

(*The witness withdrew.*)

to obtain money for large public undertakings," and so on; that is I suppose that the Local Government should have liberty to borrow?—Whether the Government of India should borrow, or whether it should be the Local Government, may be a matter of discussion; it may be that it is cheaper for the Government of India to obtain the money for the Local Government in every case. Provided the Local Government gets the money, it does not seem to be of any very great importance whether it is the Local Government that borrows or the Government of India. If the Local Government were, so to speak, more autonomous, it should have the power of borrowing.

8844. Upon what authority?—As far as I can understand the law, the whole revenues of India vest in the Secretary of State, and it would be under the orders of the Secretary of State in very much the same way that the Government of India borrows now.

8845. Do you suggest that upon questions of borrowing the provincial Government should correspond direct with the Secretary of State?—I see no reason why it should not.

8846. Is that the pith of these words?—It is not the pith of these words, but it is a consequent arrangement, or it is a possible consequent arrangement.

8847. But what are the means, and who is to find them?—It says: "The interest and sinking fund needed to extinguish such loans being met

from their share of the revenues of the province." It is not proposed that the Local Government should have the power of borrowing unless it can meet the loan from its own resources. I mean, if the Local Government can show that from its own resources it can not only pay the interest, but also provide a sinking fund on the sums required, I do not see why it should not be open for it to borrow, or have the money found for it. For example, take the Local Fund Board railways. The position we are in at the present moment is that we cannot make those railways because we cannot get the money; the cess is being levied, it is being accumulated, in time the railway will be made from the accumulated cess; but meanwhile the country is losing the advantage of the railway, and the cess is piling up for nothing. There is a further objection and that is this. If the cess is piled up in this way, the Local Board will possess a property acquired from the investment of local funds. I do not think a Local Board should be allowed to acquire any property of its own.

8848. In paragraph 3 you say: "Powers should be delegated to the Local Government in respect of loans granted by the Government themselves, and powers should be delegated to the Local Government to sanction the raising of loans by local bodies in the open market." Would you propose to guarantee these loans?—That turns upon the existing law.

8849. But what is your proposal?—The proposal is this. At present the local bodies must borrow from the Local Government, and the Local Government must obtain the money from the Government of India. If the latter cannot give them the money, the local bodies have to go into the local market, but the Local Government cannot sanction their going into the local market; the Government of India must sanction that. The meaning of this is that there is no reason why that power should not be delegated to the Local Government.

8850. Who is going to guarantee those loans?—The loans are guaranteed by the local body against the cess in any case.

8851. You think that the Local Government is a better judge of the financial standing of the local body than the Government of India could be?—I think it is.

8852. In paragraph 4 you say: "As regards provincial and divided heads of expenditure the Local Government should be granted as free a hand as possible" ?—What that really means, as I understand it as a member of the Government, is that the finances of the Local Government should be freed as far as possible from restrictions which are not necessary for the general safety of the country. The Government of India interfere—necessarily, I suppose—I do not know about that, but, at any rate, it does interfere—and enforces in the case of famine, for example, much reduction of expenditure. The Local Government is forced to reduce the standing machinery of the administration to an extent which is very injurious subsequently. I think the Local Government should be the judge, as far as possible, how far that reduction should go. If they have to go very much beyond what they can do from the saving of revenue, they should be able to borrow.

8853. With regard to these provincial and divided heads of expenditure, do you want to spend the money as you please without control?—No, there is a certain amount of control necessary, but that control should be as little as possible. I do not say that a Local Government should be free from all control, any more than I should say that a local body should be free from all control. There is a necessary control arising from circumstances which are outside the Local Government's knowledge and experience altogether.

8854. Are the Government of India to say: "The object is a good object," or are they to say: "We assume your object to be good, but we think your expenditure in details is too extravagant"?—I think if the Government of India admits that the object is good, it should be for the Local Government to spend the money.

8855. You think that when a scheme is sanctioned it would be unnecessary for the Local Government to submit estimates?—No, I do not say that, because the Local Government must submit estimates for other purposes; I mean for ways and means and purposes of that kind. Those are things outside the ken and outside the control of the Local Government, and therefore it should submit estimates; but the tendency is to override the Local Government in matters which are within its local knowledge.

8856. Do you think that all expenditure on divided heads should be provincial and not divided also? For instance, upon stamps or excise the expenditure is now partly provincial and partly imperial?—I do not think it makes very much difference, provided that the arrangement is a permanent one, not subject to alteration either at the wish of the Government of India, or at the wish of the Local Government. If these shares were guaranteed either by law, or by the Secretary of State, or by some solemn assurance, I do not think it matters much whether the revenue is an undivided head, or a shared head. So far as revenue is concerned, I am inclined to think that it would be better to share it, but the thing is that the income which the Local Government has to spend must be previously ascertained and known to it, and not be subjected to arbitrary curtailment by the Government of India; I will not say without consulting the Government of Madras, but without the consent of the Government of Madras.

8857. Then you say: "The provincial Government should have power to allot during the course of the year from the provincial balances." You would agree that some limit, as well as some immediate report to the Government of India, is necessary?—Certainly, the difficulty is this. As the system of budget estimates is prepared at present, there is no reserve at all in the Financial Department from which to meet emergent expenditure that arises during the year; the only way in which that expenditure can be met now, except from balances, is by resumption and re-allotment; it might become necessary in the course of the year to allot from provincial balances; in the course of my experience here, the reserve with the Financial Department to run the Presidency was Rs. 6,000. That is a very small sum in sterling—about £400. That was all we could lay our hands on; the balance was there, but the sum which we could obtain by re-allotment was only Rs. 6,000.

8858. You would agree that you must not deplete your balance too much?—Certainly.

8859. The balances are used by the Government of India for the purposes of loan, and therefore any undue exhaustion of the balances would seriously disturb the financial equilibrium of the Government of India?—That is so, certainly. It is "subject to immediate report to the Government of India."

8860. You do not propose any definite percentage of sum which could not be disturbed?—No, but I can quite understand that such an arrangement would be advantageous.

8861. It has been suggested to us that both the District Boards and the municipalities should be allowed to keep their lapses without fresh budget allotments; it has also been suggested to us that they should be allowed emergency expenditure, very much on the lines that you would have emergency expenditure for the provincial Government?—You mean that they should be allowed to keep their lapses, that is to say, that they should be able to re-appropriate without report; that is what it comes to?

8862. Yes. Would you think you could safely do that in the case of the District Boards and municipalities?—Yes, I do not see why you should not.

8863. Would you agree to allow the District Boards and municipalities to incur emergency expenditure within limits well defined?—I think that that had better, perhaps, be kept under control. Re-appropriation within their budget allotment for the year might be allowed, but you cannot

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allow them to deplete the balances; their balances are very small, and generally they are pledged up to the utmost possible point, and the next year you may find that the Boards are insolvent; that is the difficulty.

8864. You do not think that the same difficulty which you urge against the District Boards and municipalities, the Government of India would have any need to urge against a provincial Government?—I do not think so, because the sums dealt with are so very much larger, and the Government of Madras is not an actual executive body carrying out works and paying for them, whereas the District Board is.

8865. To return to the District Boards; do you think that the Government of Madras indirectly causes some extravagance on the part of the District Boards or municipalities by saying: "Well, you have got this money, you must spend it"?—I have no reason to think so. I think the Boards are only too ready to spend it if they can get it. The lapses occur not owing to the action of Government, but owing to the action of the Boards themselves; they propose to have some scheme or other which they cannot carry out.

8866. Might it not be that the lapses are caused by Government not informing the local authorities that the schemes have been sanctioned, thereby giving the local bodies too short a time in which to spend the money?—Very often these lapses occur in the following way. Suppose provision is made in the Local Board's budget under "Education" in order that a certain scheme of primary education may be sanctioned. The starting of the scheme is delayed from some cause or another, either to get the sanction of the Government of India, or because the Government of India raise some objection after the beginning of the year, and so on. That sum will lapse. Then, of course, that sum might be re-allotted and spent, we will say, upon a bridge or a road, or something of that sort; but I do not see that these lapses occur in any way other than through difficulties in working out some general scheme, or something of that sort, so far as the Board is concerned.

8867. With reference to these delays that you have mentioned, you do not think the provincial Government say "You have got this money, you must hurry up and spend it, otherwise it will lapse," and then the local body does hurry up and spends it; you do not think that that is so?—I have no reason to think so.

8868. May I take it generally with regard to paragraphs 10, 11, 12 and 13, that you would be content that the Government of India should give you these delegations subject to general rules being laid down?—Of course, they would be subject to rules very similar to those above.

8869. With regard to paragraph 14, we quite understand that transfers for service in Native States should be under your own control, but why do you want powers as to transfers for foreign service out of India? Would it not be very advisable that for anything of that kind outside India, the Government of India should be consulted?—I think it should be consulted.

8870. Would it not be very desirable on the whole to restrict the Local Government to dealing with these cases in India?—The point about it is that the Local Government should have power to refuse to let their men go.

8871. You want this power in order that you may refuse to the Government of India the right to transfer out of India?—The power to refuse is the most important thing from the point of view of the Local Government.

8872. With regard to paragraph 18 you would agree that Heads of Departments should be left to make permanent pensionable appointments up to Rs. 15?—You mean not to make appointments, but to create posts? They cannot create appointments at present. The difficulty is this. The whole question is a financial one; I do not think on the whole there would be any objection to it; the difficulty is that a recurring appointment bearing

the salary of Rs. 15 a month means a very large charge on the capital of the country, so to speak; though the Rs. 15 means only Rs. 180 a year, it means 25 times that of capital, because every recurring appointment that is made is an annual recurring charge, and you must take the capitalised value of the annual recurring charge to estimate the value of that appointment. For example, to create a Rs. 15 appointment is as large a power as to enable a Superintending Engineer to carry out a work costing Rs. 5,000.

8873. Altogether you are not quite clear that you think the Heads of Departments ought to have this power?—I think I should prefer to say that they might have.

8874. In paragraph 20 you say: "This system, though convenient from the point of view of the Government of India, is not workable in practice." How is that so?—It is not workable in practice because it destroys the Accountant-General's power of audit; he does not know what grant he is auditing against; it amounts to that—that if you allow the Head of a Department to act as proposed the grant is unknown to the Accounts Officer.

8875. (*Sir Steyning Edgerley.*) Though you may not think it necessary, yet would you be prepared to accept the provincialisation of all expenditure in order to get a position of financial independence?—Certainly.

8876. As regards the word "principles" in the opening sentence of paragraph 1, you are very anxious to go on to a position in which the Madras Government should have some revenues actually of its own?—Certainly.

8877. That is to say, practically a separation of provincial and imperial finance?—Within limits, yes.

8878. With regard to paragraph 24, obviously, if there is to be very much delegation there must be legislation, and a good deal of legislation. Does this phrase "The Government are inclined to think" mean that it is a very deliberate opinion, politely put, or that it is an opinion upon which you have rather an open mind?—I think it means that the Government of Madras on that point is rather open. The difficulty is that to make a general Act of delegation is contrary to all the principles of law. It is desirable, but it violates very important principles of legislation, because in regard to each of these Acts, when the Act was passed and it was laid down that the Local Government should do a certain thing, it was so laid down in the vast majority of instances because it was thought that the Board of Revenue, or the Collector, could not do it, or ought not to do it; therefore, a general Act authorising the Governor-General in Council or the Local Government to delegate any powers which were given to it by law will, to a great extent, offend against that principle of legislation. In practical working, perhaps, it would be worked all right, but there is also to be considered the propriety of the delegation; that is the matter upon which the Legislature in legislating has pronounced an opinion, and a general Act of delegation would give the Local Government the power of setting aside that deliberate expression of opinion. That is the objection, to my mind, to a general Act of delegation, and the difficulty in regard to it.

8879. That is, of course, the argument against it. Do you consider that that is an absolutely decisive argument against it?—I rather think it is.

8880. Then when you say "The Government are inclined to think" you mean that that is their deliberate opinion?—Yes; there ought to be an Act of deliberate delegation after consideration of the particular delegation proposed; that would be free from all objection.

8881. Except the objection of considerable delay and trouble?—Yes, and, of course, an examination of the various delegations and the various Acts.

8882. It is obvious that these Acts would be very frequently before the Council and would take a long time?—Yes, that is the great objection, of course.

8883. You do not think that the objection you have stated could be met, at any rate in part, by requiring previous publication and investigation of objections?—I doubt if it would be successfully met.

8884. (Mr. Meyer.) I want to be clear about the divided heads, and so forth. At present the general principle of the financial settlement is that you get half of the land revenue, excise, and so forth, and that you bear the whole of the land revenue expenditure and half of other heads. Did you say that you would prefer—if you could get about as much as you get now—to have, say, half of the land revenue, and have nothing to do with excise or stamps?—Do they have anything to do with expenditure?

8885. At present you share your revenue with the Government of India over a variety of certain heads; there are some minor heads that you do not share, but I am speaking of various heads, such as excise, stamps, and so on. I did not quite understand whether you were quite content with that system, or whether you would not prefer some system under which you got the whole of the revenue under heads A and B, letting the Government of India take the whole of the revenue under heads C and D, and so on?—I do not think that that matters very much if the share of the land revenue which we get, or the share of the excise, is a fixed share, not alterable by anybody.

8886. And as regards expenditure?—As regards expenditure, I think it would be just as well that the whole of it was provincialised.

8887. What do you mean by provincialised?—I mean that the settlement was so revised as to enable the Local Government to undertake the whole of the expenditure under most of the divided heads at present.

8888. So, in fact, the whole of the expenditure would be provincialised, and it would be necessary to give the provincial Government a larger share of revenue to meet the charges?—Yes. Of course, if you provincialised the whole expenditure, you would have to revise the settlement.

8889. You have admitted, I think, that in general matters the Government of India must have control—matters of general policy, such as excise, police, and things of that sort?—Yes, in a general way; there must be control of a certain kind.

8890. Is it not easier in a way to exercise that control when the Government of India shares the revenue and expenditure than when it does not?—I do not see why it should be.

8891. Suppose, for instance, the Government of India asked the provincial Government to adopt a system which would reduce the excise revenue raised in the province; at present the Government of India could say: "We are asking you to do something which is also going to cause loss to us"; if the whole loss fell on the province might there not be more friction?—I do not see why there should be. It is an argument I can understand being used that you are sharing the loss, and, therefore, you have a right, to a certain extent, to call the tune; but it does not seem to me to have much weight.

8892. The borrowing that you would allow the provincial Government to undertake would be for works that were unproductive from the financial point of view?—Not necessarily unproductive works; for example, take the Vizagapatam Harbour; the Madras Government, as a provincial Government, is extremely anxious to see the Vizagapatam Harbour built.

8893. I am using the term "productive" in the financial sense, as the Government of India use it in regard to irrigation works. A productive work is a work which will pay not only for the upkeep of the work but interest on what has been borrowed and leave a little margin. These works are constructed mostly from loans granted by the Government of India?—Many of them, especially under irrigation.

8894. Therefore, if they have to be provided, the Government of India have to finance them for you?—They may, or they may not.

8895. You contemplate borrowing on the provincial credit, if you could do it, for both productive and unproductive works?—Yes; any works which are desirable from the Government point of view.

8896. Take the particular case of famine charges; would you be likely to have to borrow for those under the new arrangement?—Well, that is a detail really; it is not a question of principle.

8897. Do you think you could get money readily in the local market?—Yes, I do not see why we should not; I do not say that we should get it readily, but I think we should get the money; we should probably have to pay more for it, and there will probably be some difficulty in getting it, because the money coming into the local market is not very much, but I believe we should get it from various sources. For example, I know a case in which a local community offered to lend money to finance a certain project that they wanted carried out. I daresay if you had local works which were of interest in that way to local communities you very often would get the money.

8898. But those are the local communities which can already borrow with the sanction of the Government of India?—No; when I said a local community I did not mean a local body.

8899. You mentioned the desirability of removing the restriction which requires the sanction of the Government of India to the raising of loans by local bodies, District Boards and others, in the open market. The primary object of that restriction is that they should not interfere with the Government of India's borrowing. Do you attach any special importance to that?—Of course, I can understand the Government of India attaching importance to it. The position is this, that if the amount of available capital for loan is restricted, then if the Local Government comes in as a competitor with the Government of India, it will embarrass the Government of India in some way to a greater or a lesser extent.

8900. It is not merely the amount; it is the time. Suppose, at the time the Government of India was floating its loan, a Local Government or a big body like the Bombay Corporation wanted to float a fairly big loan too, might not that be embarrassing to the imperial loan?—I can quite understand that it might be.

8901. Paragraph 8 refers to restrictions in regard to the emoluments of officers holding temporary appointments; have you anything to say about Article 81 of the Civil Service Regulations, which restricts deputation allowances to 20 per cent. of the officer's salary?—We have said somewhere in this memorandum that that should be abolished.

8902. Article 81 is the one which restricts the emoluments to one-fifth?—Yes.

8903. What you mean here is that it should apply not merely to temporary appointments but to deputations?—No, that only refers to temporary appointments.

8904. But have you anything to say about deputations?—No.

8905. You think that that does not unduly narrow your powers?—No; the difficulty about that new rule is this: I will give this illustration. The appointment of a tahsildar on Rs. 150 was created in Madras; you cannot find in the Revenue Department any officer who will get the full pay of the appointment; the next grade is Rs. 120; now, if you take one-fifth of the Rs. 120, you get to Rs. 144 as the pay of the appointment; the officer will not get Rs. 150. That is the objection.

8906. In paragraph 13 you desire to cancel "the ruling which prohibits the creation or abolition by the Local Government of a class or grade of officers or the alteration of the pay of a class or grade." Besides that general restriction, there is also a specific restriction which forbids you to reduce or abolish any single appointment of over Rs. 50 a

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month without the sanction of the Government of India. If a Local Government should have further powers in regard to creating appointments, should it not have larger powers in regard to abolishing them?—Certainly. The reason that this rule is objected to is this; if you are reorganising a Service and you change the grading in it in any way, the whole scheme is beyond the power of the Local Government, and possibly, has to go to the Secretary of State.

8907. In paragraph 15 you say: "In the matter of sanction to the grant of honoraria to officers from Government revenues and of permission to officers to accept fees from private bodies and public bodies unconnected with Government, the intervention of the Government of India seems to be unnecessary." Under Article 72 the sanction of the Secretary of State is necessary over a certain amount; would you give full power to the Local Government?—I would.

8908. In all cases of honoraria to officers?—Yes.

8909. In paragraph 19 you point out that it would be useful if your first budget estimates were sent in at a later time. You want about a fortnight's delay. You have looked at it, if I may say so, from the provincial point of view?—Of course, I have looked at it from the provincial point of view, but at the same time it is very necessary that this delay should occur, especially if there is to be any criticism of the budget by non-official members.

8910. The non-official members do not criticise the budget until after it has been finally passed?—Oh yes. The proposal of the Local Government here is to have a conference to which the budget will be submitted. After the first budget goes to the Government of India, that is to say after it is provisionally settled, there will be a conference of the officials and non-officials, who will criticise the budget and make suggestions which, if possible, will be included in a later issue. I think therefore that if the date of the submission of the first budget could be postponed, it would be a matter of very great importance.

8911. On the other hand if the Government of India and the Secretary of State found it desirable for the purpose of the possible reduction of taxation or otherwise to have the figures at as early a date as possible, you would admit that that might be a reason on the other side?—Yes, if the Government of India cannot get the figures in any other way, but that is a large restriction.

8912. Then about reductions by the Government of India; have they not been generally justified by the facts; have you had occasion to exceed the estimates in the aggregate as finally passed by India?—I understand not, so far.

8913. Then so far as the provincial Government is concerned you have not had to go up to the Government of India for sanction for reallocations for any particular year?—Not because we have been able to reappropriate, but if it had not been for the fact that we are exceedingly flush of revenue at present and for the last few years, I can quite understand that we might have had to go up.

8914. As regards Heads of Departments, where you say inconvenience arises; the Government of India make a lump reduction under the main head; could not you make a lump reduction in the same way?—It causes great inconvenience; in order to do it you have to revise your whole budget; you refer to the subordinate authority and you have to go into each item of the budget, and it causes a great deal of delay and trouble.

8915. Your view is that it would be preferable to let the budget figures be inaccurate rather than to undertake all this labour?—I certainly think it would be a lesser evil. The Local Government does its very utmost to get its estimates right, but from one cause or another it is not always possible. The difficulty is to spend money, very often, unless you have a long time to do it; you can spend the money if you choose to throw it

about, but if you are to spend it with caution and care it takes a long time to arrange for doing so.

8916. You say you can spend money if you choose to throw it about; does not that happen already? In the Public Works and other spending Departments is it not the case that there is very hurried and possibly wasteful expenditure in the last weeks of the year?—It is true that a very large number of payments are made in the last weeks of the year, and there is no doubt reason to believe that expenditure is pushed on in order to prevent the lapse of grants to get through the grants; but what is said in paragraph 20 will not prevent that; that is quite a different matter.

8917. Are officers left with the impression that it is better to work up to their budget allotment than to have their budget allotment considerably under-worked, and to say plainly that they found they could not spend the money profitably during the year and therefore hope that it will be given to them again next year?—That is what does occur.

8918. And an officer is not censured in any way because he has not worked up to his estimates?—I do not know much about the Public Works Department, but not in any department that I have had to do with.

8919. (*Mr. Dutt.*) In paragraph 3 you say that "powers should be delegated to the Local Government to sanction the raising of loans by local bodies in the open market." Would the loans have to be raised on the security of the cess?—On the taxes raised by the local body.

8920. But is it not within the range of possibility that the taxation might be partly withdrawn and that some cesses now imposed might be abolished?—Of course, it is within the range of possibility, but it could only be done by legislation, so that that is very different from the security given to the Government of India.

8921. But in that case the security would be lessened?—I cannot conceive of any greater security. Of course, the Legislature in any country, and everywhere, can alter the methods of taxation.

8922. In the last two or three years, some of the cesses on land have been withdrawn?—Yes, but they have been in no way pledged for loans. They were cesses for the payment of village officers; that is the only one which has been withdrawn in this Presidency; that was a Local Fund body, not a local body; there is a difference between the two.

8923. By local body you mean a District Board or municipality?—A District Board or municipality, or a Port Trust, or a Shipping and Landing Fees Committee, which is established by an Act in this Presidency; they are local bodies, but a Local Fund body is a different thing.

8924. These cesses are liable to alteration by legislation, and proposals from time to time have been made to abolish them?—You mean the abolition or imposition of a cess, not merely an alteration?

8925. The abolition of an existing cess?—The local body itself can take it off.

8926. And on that security you think it would be possible to borrow money on reasonable terms of interest?—I am quite sure of it.

8927. As to the powers that you ask for the Local Governments to raise loans on the security of their share of the revenue, are not all the loans incurred by the Government of India on the security of the entire revenues of India, including the provincial revenue?—Of course, they are on the entire revenues of India.

8928. Would not the provincial revenue be thus twice hypothecated, two Governments going into the market and borrowing on the security of the same revenues?—So far as I understand the law, it is only 21 and 22 Vict., c. 106, which gives power to borrow at all, and the power is restricted to the Secretary of State. Under that statute the Secretary of State is made responsible for the

existing debts of the East India Company at the date it was passed, and he is given borrowing powers. Where the borrowing powers of the Government of India come from I do not know. In that statute the words used are "the revenues of India"; it is not the "revenues of the Government of India," but the revenues of India, upon which he is given powers to borrow.

8929. What I want to put to you is that the Government of India have already borrowed on the security of the entire revenues of India, and if the provincial Governments were empowered to borrow, they would have to borrow again on the security of the same revenues—two borrowers going into the market and giving the same security?—Suppose by legislation you gave a definite share to the Government, I do not think it would affect the matter, because if you do that by legislation and give a definite share to the Local Government—which I would like to see done—then that share is withdrawn from hypothecation for the Government of India loans.

8930. As regards the present class of tahsildars, can you suggest any method of improving that class by a better system of recruitment?—I certainly think I can. My idea, and a proposal which I actually made, is that the administrative and executive service of the Revenue Department should be divided at the grade of deputy tahsildar; that the service above that should be made into a superior service with a lower subordinate clerical service; that the superior service should be recruited by a combination of nomination with competition. For example, you should make a Selection Committee who would receive applications from anybody who wanted an appointment, who would actually personally interview the applicant, ascertain particulars of his family and his connections and everything of that sort, whether he was in good health, and so on—and finally pass

him as a candidate; then you would pass in that way, say, 300 men; there would be about 60 vacancies; then you would have a competitive examination amongst the 300 men for the 60 vacancies.

8931. What would be the initial pay of a deputy tahsildar according to your scheme?—The pay of a deputy tahsildar in this Presidency is Rs. 100. Of course it would be necessary to put these men for about a year, perhaps more, under a tahsildar in order that they might get some acquaintance with the work.

8932. Then the tahsildar would be recruited from the deputy tahsildars?—Yes.

8933. You think that that would give you better men than the present class?—Yes. If a man is corrupted at all, he is corrupted in the lower ranks; it is when he is a clerk or something like that that he learns the knack of corruption, and if he once learns the knack of corruption he never loses it.

8934. You have suggested that the Government of Madras should correspond direct with the Secretary of State upon the matter of certain pensions. Do you realise that that might lead not to decreased, but to increased, correspondence, because the Government of Madras, being ignorant of the decisions of the Secretary of State on similar applications from other Governments, might ask the Secretary of State to do something which he had just refused to do in the case of another Government, and to write back and refer the whole thing again?—Yes, I suppose it might lead to that.

8935. And that really the reference through the Government of India might save and not lose time for that reason?—I do not think on the whole it would.

(The witness withdrew.)

* The RAJA of KOLLENGODE was called and examined.

8936. (Chairman.) You have handed in a considered statement of the evidence which you wish to give in connection with the enquiry which is now proceeding upon decentralization?—Yes.

Collectors should have larger powers in the matter of the suspension of kists and granting remissions. They should have power to suspend payment of revenue for one or two years till the raiyats are able to pay the amount, and in the matter of remissions, the Collectors should have powers to grant dry remissions when the crops have failed owing to causes over which the raiyats could have no control and wet remissions for any portion of the survey field, whatever its extent might be.

I am of opinion that there should be no curtailment in the matter of appeals to the Local Government and Heads of Departments in respect of administrative action and also in respect of officers against orders affecting them. In the first place, the mere fact that the order passed by an officer is liable to be appealed against will, in itself, be a guarantee that he will follow the rules strictly, weigh the evidence properly, and will generally be careful in passing his orders. In the second place, the public and officers consider the right of appeal as a cherished privilege and any curtailment of it is likely to create heart-burning. The suggestion that an appeal in respect of administrative action should not be admitted unless it is accompanied by a certificate from the authority passing the order is not likely to work satisfactorily as, unlike the civil cases in which such certificates are granted by the High Court, the questions involved in administrative matters refer more to questions of fact than to questions of law.

Executive Officers are not in adequate contact with the people. The chief obstacle is that the higher ranks are almost wholly European; and even with the best of Europeans, the average native of India finds it difficult to get into personal contact sufficiently close to enable the officer to know

what exactly the people think and want. The people are also to blame, as they do not always fully and freely tell their European officers what they feel and think. The difficulty will remain till a larger native element is introduced into the higher ranks of the administrative services. In Native States, even when the Executive Government is inefficient and below the mark, there is seldom any complaint of want of touch between the Executive and the people. I know both Travancore and Cochin and have the privilege of also knowing the Rulers of those States in addition to a large number of officers of both Darbars, some of whom I know very intimately. My impression is that, though the administrative machinery may not work as vigorously and efficiently in Native States as in British India, the higher officers in those States appear to be much more in touch with the people than in British territory. This is due almost wholly to the fact that the higher ranks of the executive service in a Native State are almost wholly native. Another reason is that the present day Civilians, with rare exceptions, are not sufficiently acquainted with the vernaculars of the districts. Some of them understand what a raiyat may say but have not command of the language to reply in the vernacular. Further, the present day officers are weighted down with heavy revenue, magisterial and Local Fund work, and seldom find time to meet the raiyats and hear their wants even when they are in camp. During the last 10 or 15 years, the work of the Collector has increased so enormously, especially with the creation of new departments and demand for larger details from higher officers, that he has to spend a fairly good portion of his time in attending to these matters which could well be done by a Personal Assistant Deputy Collector. I would suggest therefore that in every district the present *Huzur Sherishtadars* be replaced by Deputy Collectors, and the increased cost on that account will be inappreciable.

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* Owing to the want of time this witness was not examined orally.

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An increase in the administrative staff or a reduction in the area of district and divisional charges will not, I think, go far to meet the difficulty complained of, as the want of touch between the administration and the people is due to racial differences above referred to, which cannot be much affected by merely increasing the higher staff or by reducing the charges of officers.

Transfers of officers are certainly very frequent, and they are far from being conducive to proper administration. In the Palghat division, for instance, where I live, there had been nearly half-a-dozen Head Assistant Collectors within the last five years.

I am of opinion that municipalities, District Boards, *taluk* Boards, and unions should have larger powers in administrative and financial matters. The Palghat municipality, for instance, has been working under a non-official Chairman during the last 15 years, and the administration has deserved the approbation of Government. It is further working a second grade college with success. The crying want of many of the municipal towns is a good supply of water and adequate drainage. The municipal funds are unable to meet them. The District and *taluk* Boards in many districts, as for instance in Malabar, have not adequate funds to keep even the main sources of communication in proper condition.

As District and *taluk* Boards are wholly under the supervision of official Presidents (Collectors and Divisional Officers) there is a decided tendency to view them and to work them as Government Departments. The Presidents do not always remember that the object of these Boards is to give some training to people to manage their local affairs. I would suggest that, as a tentative measure, a few selected *taluk* Boards may be placed under non-official Presidents and that the Vice-Presidents of some of the District Boards may be nominated or elected from the non-officials. It is not necessary so much to increase their powers as to give them more funds and better status for the non-official members. The impression among people is that the latter are figure-heads and have no voice in the administration of the Boards.

If District and *taluk* Boards have failed to satisfy the aspirations of the people, I take it that it is due to their constitution. Firstly, there is the fact that the appointments in *taluk* Boards are wholly by nomination. Hence, though a certain number of seats in District Boards are filled up by election from *taluk* Boards, in the end the whole thing is nomination and nothing else. I am of the

decided opinion that till the non-official seats on *taluk* Boards are filled up by election, those Boards will continue to be looked at with indifference. There should be no difficulty in creating an electorate, with a property qualification as the basis for each *taluk*. The electorate need not be unwieldy. The process of election will bring home to the minds of the people that the bodies which manage their schools and hospitals and construct and maintain their roads are of their own creation. At present, Government, by making themselves responsible for all appointments on *taluk* Boards—and consequently on District Boards—make themselves responsible for every administrative detail outside municipalities, with the result that when anything goes wrong, however small, people immediately blame the executive.

I am in favour of the creation of Advisory Councils in each district to assist the District Officers. The number of Councillors might be fixed at 12 to 18, one-half at least of whom should be elected. The Council may be profitably consulted in important matters, such, for instance, as plague measures, famine and pestilence, unrest, settlement proposals, large irrigation projects, and similar large measures. Due weight should be given to the opinion of the Council, and if the Collector disagrees with it, he should place the matter before Government for final orders. Administrative rather than Advisory Councils would be more useful provided a substantial share of administration is entrusted to them. District and *taluk* Boards are administrative bodies; and if they have not satisfied the aspirations of the people, it is because they are not thoroughly representative and the members are given no substantial share in the management.

I would advocate the revival of the panchayat system. At present an *amshom* or group of villages may have a panchayat, the members of which should be partly elected and partly nominated. They should have civil and criminal powers to a limited extent, and might be entrusted with the supervision of primary education, *kudimaramat*, repair of minor irrigation works, allotment of pasture grounds, granting materials for building houses, and implements of husbandry, wherever it is the custom to do so. They might with advantage be consulted in the matter of the location of arrack and toddy shops, assessment of income-tax, granting of loans to raiyats, under the Land Improvement and the Agricultural Loans Act.

(The witness withdrew.)

* The Hon. KRISHNAN NAIR was called and examined.

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8937. (Chairman.) You are an extra member of the Legislative Council?—Yes.

8938. You hand in a considered statement which represents your views?—Yes.

8939. You desire to represent to the Royal Commission upon Decentralization the facts which you have embodied in your statement?—Yes.

It is not desirable to curtail the right of appeal, now existing, in any manner whatever. A curtailment in the existing right of appeal will lead to insecurity in the minds of persons affected by the orders which are to be appealed against. This is true in respect of all kinds of appeals, including appeals to the Government of India, to the Local Governments, and to Departmental Heads.

The provincial Governments are too much dominated by considerations of revenue.

Executive Officers do not generally come much in contact with the people. No doubt in their tours they sometimes come in contact with the richer men in the district. But as a rule they do not come in contact with the masses. It is only those that have petitions to present or have to transact business of a similar nature that generally go to these Executive Officers. Free social intercourse between these officers and the people in general

does not exist. One reason for this want of intercourse is want of sufficient knowledge of the vernaculars on the part of these Executive Officers. In some cases there is want of sympathy also on the part of these officers.

Larger powers in respect of financial and administrative matters generally may, and ought to, be given to district municipalities, District Boards, and *taluk* Boards. Divisional officers and Collectors of Districts now possess large powers of interference in municipal matters. It is highly desirable that these powers should either be curtailed or abolished.

I am in favour of the creation of Advisory and Administrative Councils to assist Divisional and District Officers. Responsibilities in respect of village sanitation, education, and other matters affecting villages and districts may be given to these Councils. Their advice on such matters would be of considerable help to the Divisional and District Officers. These Councils may be constituted partly by nomination and partly by election by the people themselves.

It is desirable that Collectors of Districts should be empowered to grant remissions of revenue when failure of crops takes place.

* Owing to the want of time this witness was not examined orally.

Collectors and Divisional Officers already possess very extensive powers generally. It is not desirable, broadly speaking, that these powers should be enhanced.

It is not expedient that District Boards should be invested with powers of supervision and control over the smaller municipalities within their respective districts. The people must be more associated than they are at present in the administration of their country. Generally speaking, decentraliza-

tion to a greater extent than at present exists will not benefit the people unless they are associated to a limited extent, at least, in the government of their own land.

It is also not desirable, generally speaking, that Local Governments should be made quite independent of the Government of India.

(The witness withdrew.)

Adjourned.

The Hon.
Krishnan
Nair,

3 Dec., 1907.

ELEVENTH DAY.

RAJAHMANDRI, *Wednesday, 4th December, 1907.*

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

Mr. J. A. CUMMING was called and examined.

8940. (*Chairman.*) You are the Collector of the Godavari district?—Yes.

8941. Would you tell us what is the size of your district?—5,634 square miles.

8942. How many villages have you got in the Collectorate?—In the Agency there are a large number of very small villages; the total number is, I think, about 1,400.

8943. What is the population, roughly speaking, of the district?—Just under 1½ millions.

8944. How long have you been Collector here?—I came here first in 1899 for a short time; then, 2½ years afterwards, I returned.

8945. During the time you have been a Collector, have you been able to go into every village in your Collectorate?—No.

8946. How long do you think it would take an officer to make himself thoroughly acquainted with the whole of a district such as this one is, practically visiting every village?—It would take him a very long time; in the Agency, for instance, the villages are very small and may consist of a few huts.

8947. In addition to your work as Collector you have a considerable tract of land under your control as Agent for the Government?—Yes.

8948. Is that tract included in the area which you have just given us?—Yes.

8949. Is the work greater in the Agency than it is by comparison in the rest of the Collectorate?—It is rather more responsible; the Collector must take a greater personal interest in what is going on there, and must be more fully informed regarding it.

8950. What language is principally spoken in the Collectorate?—Telugu.

8951. Are you acquainted with that language?—I cannot speak Telugu fluently.

8952. You came from a district in which Tamil was principally spoken?—I have been in most of the Tamil districts.

8953. With Tamil you are very familiar?—Yes, I could speak it fairly well.

8954. You would probably admit that it is essential that the Collector should speak the language which is principally spoken in his district?—Yes, it is most desirable.

8955. And any system of posting Collectors to districts with the language of which they are not familiar fails in that respect?—I think an officer should be posted to a district with the language of which he is well acquainted.

8956. Could you tell us whether the Divisional Officers—both European and Indian Divisional Officers—in your Collectorate are well acquainted with the vernacular of the district?—Yes, they all know Telugu well; one of the officers is a very junior officer, but he is picking it up fairly well.

8957. Are the tahsildars in your Collectorate also familiar with the language?—Yes, they all know Telugu well, except the Land Records tahsildar, who is a Tamil.

8958. Do you find that in your work as Collector you have to make a great number of references either to the Board of Revenue or to the provincial Government?—Yes, there is a very considerable amount of correspondence with the Board of Revenue.

8959. Is the number of such references which you have to make in many points unnecessarily large?—I think it might be diminished.

8960. There are a good many subjects in connection with which you think your experience and length of service would entitle you to a somewhat freer hand than you have at present?—Yes, I think that is so.

8961. There are a large number of references on petty points which any officer of even moderate experience ought to be able to dispose of?—Yes, undoubtedly.

8962. I went into the Sub-Collector's office this morning; I found the clerk there writing a letter to you, as Collector, as to whether or not a certain peon could or could not wear a belt of a particular colour. Just as you claim a certain freedom in small matters, is that not a matter which might reasonably be left to the Sub-Collector?—I cannot quite understand the reference,

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because the belts are all more or less of an approved pattern.

8963. But that is hardly a subject which deserves very serious attention?—No.

8964. Now, can you make to us any suggestion upon the somewhat larger points in reference to which a Collector might have some greater freedom from reference to the provincial Government?—I would suggest that in the Court of Wards work some more freedom should be given to the Collector. In this district I was in charge of a very large estate, and the amount of work connected with it was extremely large; in fact the estate gave much more work than any division in the district; I had constantly to make references to the Court of Wards on many comparatively routine matters; I think as regards that I might have greater freedom.

8965. And upon any other point?—Yes, such a matter as unqualified clerks, and that sort of thing. If the Collector wishes to employ a man who has not passed the minimum requirements, he must go up to the Board of Revenue for permission to employ the man; such things as that, I think, might be left in the district. Then, when special work is being done as regards extra establishments, I think a certain amount of discretion might be given. At present I have no authority to employ these men, but I have constantly to do it in anticipation of sanction; sanction is generally given as a matter of course.

8966. And even if the sanction had not been necessary, the act would have been necessary, and the Government would have had to condone the offence?—They would have to do so, or to have ordered me to pay the amount.

8967. Therefore, a more sensible thing in your judgment is that you should have a free hand in these small matters?—I think so in regard to many of these things.

8968. Is there any restriction on your action in connection with agricultural loans with regard to which you have any suggestions to make?—I have no suggestions to make as to that, because there have been no loan transactions in this district.

8969. Do you as a rule draw up a programme of your tour through the district in the cold weather?—I generally go out for about a month on end, and I draw up a programme of that month, and send it to the Divisional Officers and the tahsildars concerned.

8970. Do you do that for their convenience, or for the convenience of your officers and of the people who live in the district?—I expect the tahsildar to make it known.

8971. And he does, as a matter of fact?—I cannot actually say whether he does or not.

8972. Would it be well that you should give him definite instructions?—Yes, probably it would be as well. Of course, I do not stay long in one place; it is a considerable area to get over; a few places here and a few places there are all I can afford the time to visit. I think it would be just as well that the tahsildar should publish pretty widely the particulars of my tour.

8973. Perhaps you will consider that?—Yes, I will make a note of it.

8974. This is a dry as compared to a wet district, is it not?—Oh, no; you have got the delta here.

8975. You have both dry and wet land?—We have both; we have four delta *taluks*.

8976. Is this a dry *taluk*?—Rajahmandri is a dry *taluk*.

8977. Therefore, you have experience of dry as well as wet revenue?—Yes.

8978. Do you think the Collector could fairly have some discretion in regard to the remission of dry revenue, in the same way that he has with regard to the remission of wet revenue?—These remissions of dry revenue are most exceptional; they have not been granted, I think, since 1900, and then they were only granted in the Agency.

8979. Was that in the whole *taluk*?—No, in a limited portion of the *taluk*.

8980. What happened; did you suspend the collection of the revenue?—It was before I came into the district.

8981. You have had no experience, therefore, which would enable you to give us any opinion?—Yes, two years ago I recommended the suspension of kists in certain villages in Amalapuram; the collection was suspended till the following year.

8982. You actually ordered the suspension and then reported your action?—No, I had time to get the orders of the Board of Revenue.

8983. Then, so far as your experience goes, would it be well to give power of remission in case of dry revenue, within certain financial limits, as in the case of wet revenue, or do you think it would be an imprudent thing to do?—Dry remissions are a most exceptional thing in consideration of the settlement allowances usually made for bad seasons; it is only in a very exceptional year that there is any question of dry remissions.

8984. You have not answered my question?—It might be done up to a limit; I see no harm in it.

8985. You think it might be done without any danger to the revenue of the *taluk*?—I think some limit ought to be set. I think it would be rather a useful thing to have.

8986. I understand that the Forest Officer and the District Superintendent of Police are subordinate to you for administrative purposes, but independent of you for internal discipline and for technical matters?—Yes, generally speaking.

8987. But in the case of the Public Works Engineer, he is independent of you for all purposes?—Yes, he is not definitely named my "Assistant" in the same way that the others are.

8988. In the distribution of water, the authority of the Public Works Department is supreme up to the moment at which the water leaves the canal for the purpose of distribution to the individual field?—Up to the time that it reaches small *bodies*; that is to say, from the canal to the distributaries, until it gets into the small *bodies* or field channels, it is under the control of the Public Works Department.

8989. The moment it reaches the field channels it passes into your control?—No, we do not interfere with it; the distribution from field to field is left entirely to the villagers themselves.

8990. Is that a reasonable relation between yourself and the Public Works Department?—In connection with the delta I cannot quite suggest what other arrangements could be made; it would certainly be impossible for the Collector, or the Revenue Department, to supervise the distribution; it is a most intricate system of canals, and the amount of water passed into each canal is more or less to be calculated and allowed for, and it requires a technical knowledge which the Revenue Department do not possess. At the same time, I think the Collector ought to be kept better informed of what is being done in the Public Works Department. I can give an actual instance that occurred this year. The system of distribution was altered from a system of turns to a system of continuous supply; these proposals were made by the Superintending Engineer, who sent me a copy of the proposals, but I heard nothing more about it until the people came up clamouring for water; I certainly think I ought to have been told that the alteration was approved and was being put into force.

8991. Would the Executive Engineer have had occasion to refer to the Superintending Engineer for orders regarding distribution?—Yes, and it was approved by Government.

8992. But suppose he had kept you better informed, or even if he had not informed you at all, you would not have had the technical knowledge which would have enabled you to distribute the water?—No, I certainly could not have distributed the water.

8993. All you want is some earlier, and, perhaps, fuller information?—Yes, and I think it

would be desirable that these things should be discussed between the Public Works Department and the Revenue Officers before the thing is carried out.

8994. A clear understanding that there should be conferences from time to time is all that is needful in your mind for establishing better relations between the Revenue and the Engineering Departments?—Yes, I think the position of Collector as head of the district ought to be more emphasised; I do not think that that is fully realised by the officers of the Public Works Department. For instance, when there is a scarcity of water, these people come clamouring to me, and I can do absolutely nothing; the whole thing is done practically without my knowing.

8995. Is there an Executive Engineer in the district?—There are two.

8996. When the people come clamouring to you, do you send them to the Executive Engineer?—That is all I can do.

8997. Do they come after they have been to the tahsildar or without going to him?—Afterwards; they generally go to the tahsildar first.

8998. Suppose the tahsildar told them that the proper person for them to go to was the Executive Engineer, might that lessen the clamour about it and save friction?—The people always say "You collect the revenue, and therefore we come to you."

8999. But if they were told that the person who distributed the water was a different person from the person who collected the revenue, they would know to whom to go?—I have told them so repeatedly.

9000. And they take no notice?—No, they say "You collect the revenue, therefore we come to you to assist us."

9001. You are Chairman, *ex-officio*, of the District Board?—Yes.

9002. Have you a Vice-Chairman?—Yes. At present he is the Deputy Treasury Collector.

9003. You leave to him all the details of the work of the Board?—No, as a matter of fact, he does very little more than passing bills; I do most of the work myself.

9004. Do you prepare the budget, or does he?—I prepare it personally.

9005. Do you consult any of your colleagues on the Board in preparing the budget?—I have not done so this year.

9006. But you have done so in the past?—Occasionally in the past a budget sub-committee has been appointed.

9007. Has that been of assistance to you?—The difficulty of such a budget committee is that it almost of necessity consists of members at headquarters, who are not in touch with what is going on throughout the district.

9008. But your work is heavy as President of the District Board?—It is fairly heavy, not exceedingly so.

9009. Might it not be possible to get your colleagues to work with you actively and thus relieve you of a certain amount of work?—Yes, they are always perfectly willing to sit on a committee.

9010. We have evidence that gentlemen of position and so forth will not serve on the *taluk* Board because they feel that there is no real work for them to do; the whole executive work being in the hands of the President or Chairman, and they really think that their presence there is superfluous; would you say that that is so?—We have had non-official Vice-Presidents; I do not think I ever found anyone that I asked to go on the Board refuse.

9011. Or, without having refused, as soon as his term of office came to an end, he declined to have a further nomination?—I have never had such a case.

9012. Speaking broadly, could some further delegation of power advantageously be made to the District and *taluk* Boards?—You mean of the powers now reserved to Government?

9013. Or powers exercised by yourself; if you gave them some greater responsibility, although they would probably make mistakes at first, yet would the result be that, having bought their experience, they would gradually learn to exercise their powers?—Yes, I should like to have a system of sub-committees, and put the sub-committees in charge of specific subjects; to put one, for instance, in charge of roads, another in charge, say, of vaccination, and another in charge, say, of dispensaries. I should like to have some such allocation of work. The difficulty about it would be to get the members; living all over the district they would probably find it somewhat inconvenient to come to such sub-committees, which would have to meet oftener than once a month.

9014. How many members are there on your Board?—Thirty-two.

9015. And on the *taluk* Board as a rule?—From 13 to 18, according to the size of the subdivision.

9016. Do you think that their size could be advantageously increased or diminished?—Yes, you would get more parts of the district represented.

9017. You would rather like to see their size increased?—It might be an advantage; that is to say, you would get more representative men. So far as the District Boards are concerned, I try to get representatives from all the different portions of the districts.

9018. Are there many classes and creeds in this Collectorate?—Yes.

9019. Are they all fairly represented on the Boards?—As usual, of course, the Brahmans predominate here.

9020. In numbers are they by far the largest caste?—Roughly; the Brahmans represent about one-twentieth of the population of the district; considerably more than one-twentieth of the District Board are Brahmans.

9021. Would you suggest to us that it might be advantageous, while keeping the authorities of the District and *taluk* Boards as they are at present, to supplement them by such a thing as a general Advisory Council for the district, or would you prefer to increase the powers of the District and *taluk* Boards in the manner you have suggested?—The District Board, I think, might be well used for that purpose on specific questions. I presume it would be more or less such questions as the Government desired the Collector to consult them upon; I think that might well be done by the District Board.

9022. Would you suggest that it would be desirable to create, or perhaps re-create, a system of village panchayats for small petty civil and criminal cases and little matters of village moment?—Yes, I think it might be done. We have been trying to do it with the village Benches too, for civil work.

9023. Would you extend to the panchayat jurisdiction in petty criminal cases?—I see no objection to its being done.

9024. It might be a useful experiment to try?—Yes, I should be quite prepared to try it in petty criminal matters, in the same way as we are now trying it in petty civil matters.

9025. Would you entrust the control of the elementary school to such a body?—I am somewhat doubtful if that would work well.

9026. You think in the case of the school there might be such an irreconcilable difference between factions and sects in the village that the school would not prosper?—Yes.

9027. There might be some exclusive action on the part of one faction as against another?—I am doubtful whether it would work well as a general rule; it might be done in particular cases; you might hand over particular schools to a particular panchayat.

9028. Would you entrust such a body with the duty of providing village wells, or some simple function of that sort?—Yes; do you mean out of money granted by the Local Board?

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9029. Or perhaps raised by a small cess on the village?—I should not recommend that.

9030. You think that the possibility of the imposition of a cess would render it unpopular?—Undoubtedly. Only the other day in Kottapetta I was besieged by the population, who wanted the municipality abolished because the house tax had been increased.

9031. Have you ever had any petition, or have you ever had any action taken by the inhabitants of a place which it was proposed to create into a municipality, praying that the municipality should not be created on account of the fear of the possible imposition of taxes or rates?—The only municipality I remember being created was a Hill municipality; there were no representations against it. Generally speaking, I think when it is proposed to constitute a place into a municipality, there is strong objection to it; I remember, for instance, the case of Sriwillipatur, in Tinneveli. When that was constituted a municipality, it was strongly objected to by the inhabitants.

9032. (Sir Frederic Lely.) According to the old raiyatwari system the business of an officer doing the *jamabandi* was to pass in review every village; to fix the revenue, to draw conclusions as to the prosperity or otherwise of the village, and finally to interview such villagers as he thought it desirable to see?—That is the general idea.

9033. In your district has not the *jamabandi* become more or less mere routine?—Yes, I think that is so.

9034. How many villages would there be in charge of one Sub-Divisional Officer, that is one officer taking the *jamabandi*?—An officer usually takes about two *taluks* in the year; he would probably take 100 or 200 villages in the two *taluks*.

9035. About how many *taluks* are there in each subdivision?—It varies; for instance in this subdivision there are three.

9036. Averaging about 300 villages in each charge?—No, I take 100 to 200, roughly, for the two *taluks*.

9037. Then a Divisional Officer roughly has about 200 villages under him?—At *jamabandi*, yes.

9038. So that he ought to be able to devote about half an hour to each village?—Yes.

9039. Could he do that if he tried, with due recognition of his other work? My point is whether he has sufficient time in these districts to do the work of the *jamabandi* as it was formerly conceived?—I do not think so, because now he has got his magisterial work always pressing on him, even during *jamabandi*.

9040. You think he is obliged to neglect some of the essential work of the *jamabandi* owing to engrossment in other duties, or what is the reason why he does not come up to the standard?—There is no doubt that his work has increased very largely in recent years, and at *jamabandi* he really has not time to pass a village in any detail; he only takes a rough general idea.

9041. As a matter of fact, he leaves the examination of the accounts and registers to clerks?—Very largely.

9042. And the audience which he ought to give to the villagers as a rule does not take place?—Oh, yes, the villagers come up.

9043. His report may be a very plausible report, but as a matter of fact it is usually a statement of work done by clerks?—So far as the checking of the accounts, and that sort of thing goes, it is very largely clerks' work.

9044. The general statement of the course of the *jamabandi* refers to work not done by him personally, but by clerks?—So far as regards checking the accounts. Every man who comes up is heard, and if he has a complaint to make, for instance, about any charge that is made, the accounts are brought out and the matter is gone through on the spot.

9045. Then, so far, the work of the *jamabandi* has not degenerated?—Well, I am only referring to

a particular charge. If a man comes and says he is charged too much here or too much there, the account is looked up and investigated, and he is told what the reason is, or, if the charge is found to be incorrect, it is corrected then and there.

9046. But as a rule at the *jamabandi* the villagers have free access to the Divisional Officer, and use it?—Yes; as every village is taken up, petitions are called, and the petitioner is asked to come up; in some *taluks* they come up, in some they do not. For instance, in Amalapur I have done *jamabandi* twice, and on both occasions there were troops of villagers who came along. I did the *jamabandi* at Ramachandrapur this year, and very few came up. It varies from *taluk* to *taluk*.

9047. You think as a general suggestion that the old spirit of the *jamabandi* still survives to some extent?—Yes, certainly, to some extent.

9048. The village papers are very numerous; something over a hundred for each village?—Yes.

9049. The crop returns are very heavy?—Yes.

9050. The irrigation accounts are extremely intricate?—Extremely so.

9051. Would it be worth while to call in an expert in accounts to overhaul all these village accounts?—I think it would be a very good thing indeed to have an expert accountant.

9052. We hear a good deal about the Collector being over-burdened, but is not the tahsildar also overworked in these districts?—Yes, very much; even though he has been relieved of his magisterial work, he is still over-worked.

9053. Is there anything in the complaint that he has lost a good deal of influence in society by the loss of his magisterial powers?—That is undoubtedly so.

9054. And yet he is still called upon to do a great deal of what we may call semi-official work, and exercise semi-official influence on the part of the Government?—Yes.

9055. Is he enough trusted; might some power be delegated to him? For instance, a small village officer dies; has the tahsildar power to insert in that man's place the name of his son, for instance?—his undoubted heir?—No.

9056. Do you not think he might have the power?—Yes.

9057. That would cover a large class of cases?—Yes.

9058. What possible harm would there be in allowing him to insert the name of the deceased man's son or heir in cases where there was no doubt about it?—In cases that are not doubtful he certainly might do it, but these offices are very keenly competed for, and you generally find a very large number of applicants.

9059. But take a case where a man leaves a son?—In such cases the tahsildar might very well be given that power.

9060. Take another case; suppose a man wants to take a little gravel or sand out of Government land; can the tahsildar give him leave?—Yes, the tahsildar can grant that.

9061. Have you any idea how many reports the tahsildar has to make in the course of a year?—There are an enormous number of periodical reports.

9062. Has that list been carefully revised of recent years?—It was revised, if I remember rightly, two or three years ago.

9063. Do you not think it might be revised again?—Yes, I think these things should be revised very frequently.

9064. Then as to measures taken to relieve the tahsildar, the most noteworthy of recent years has been his release from magisterial work?—Yes.

9065. You have now what is called a stationary sub-magistrate?—In most *taluks*, not in all.

9066. What class of man is he chosen from?—From clerks generally.

9067. Clerks either in the tahsildar's office, or sometimes the Collector's office?—Yes, from the revenue offices of the district.

9068. Has he had any training in magisterial work?—None at all, unless he has happened to be the magisterial clerk in my office.

9069. Or the tahsildar's office?—A sub-magistrate cannot come from the tahsildar's office; the lowest pay a sub-magistrate draws is Rs. 100, and there is nobody in the tahsildar's office who would be promoted to that.

9070. There are some in the accountant's office?—There is the *taluk* head accountant.

9071. Those who have passed at any rate part of their novitiate in the tahsildar's office will have been, if what we have heard is correct, for some time in a corrupt atmosphere?—No doubt there is a great deal of corruption goes on in the tahsildar's office, and there is a great deal of corruption goes on in my own office.

9072. It is not the sort of training ground that you would suggest for a magistrate?—It is not the best.

9073. He gets what salary?—From Rs. 100 to Rs. 120 a month.

9074. He has second-class magisterial powers?—He begins with third-class powers, then goes on to second-class, with powers to commit.

9075. In a suspected murder, in the ordinary course of things the case is handled first of all by a doctor, whose pay may be Rs. 25 a month, who makes the *post-mortem* examination?—A Hospital Assistant.

9076. Then by a Second Class Magistrate, who is a promoted clerk?—Mostly a promoted clerk.

9077. Do you think that that is a system which is likely to inspire confidence among the people?—There is no doubt it is putting tremendous power in the hands both of the Hospital Assistant and the sub-magistrate—the Hospital Assistant more particularly so.

9078. Might one not almost call it an essential reform to substitute for these promoted clerks men of better status—the status of Deputy Collectors or Divisional Officers—to do the magisterial work of the *taluk*?—It would be a very expensive business. We have made a beginning. I have, for instance, in my office, what is known as a revenue probationer, a man who is appointed on Rs. 70; he is in training for a sub-magistrate and deputy tahsildar.

9079. A considerable part of the work of the Divisional Officer consists in examining calendars, does it not?—Yes.

9080. Who does that, you yourself, or the Divisional Officer?—The second and third-class calendars are sent to the Divisional Magistrate; he is supposed to read them and then send them on to me.

9081. Do you trust, more or less, to his revision?—I must. Some years ago I asked the High Court to stop these calendars being sent to me, because it was a physical impossibility for me to read them.

9082. You get some thousands in a year?—I think it was something like 17,000 in the old district.

9083. Have the Sub-Divisional Officers time to thoroughly examine them?—As a matter of fact I do not think the Sub-Divisional Officer reads them all; he generally knows his sub-magistrates pretty well, and knows whose calendars want careful reading.

9084. Does he carefully revise the work of the sub-magistrates?—When I was Sub-Divisional Officer I certainly did; I will not say I read them all, but I certainly read most.

9085. You speak about the tahsildar being overloaded; is the Sub-Divisional Officer overloaded also?—It varies according to the division.

9086. Has he sufficient power in the district; has he powers in excise, for instance?—No, practically none.

9087. Or in Court of Wards?—Sometimes.

9088. But he has no responsibility in connection with the Court of Wards?—When I was Head Assistant Collector in Trichinopoly I was in charge of an estate.

9089. You mean in responsible charge?—Yes, I was the administrator of the estate; I had to sign the bills and that sort of thing.

9090. You do not think it advisable to entrust the Sub-Divisional Officer with these powers?—Yes, if the estate is confined to his division.

9091. Then has he anything to do with land acquisition?—He does it all practically, except in petty cases, which the tahsildar does.

9092. Does the Divisional Officer take any interest in irrigation?—Certainly.

9093. Has he any power in irrigation?—He is in charge, for instance, of repairs in regard to minor irrigation works.

9094. Then what about education: does he take any interest in that, or is he expected to?—As President of the *taluk* Board, he is manager of a considerable number of schools.

9095. And as President of the *taluk* Board he can issue orders with respect to them?—Yes.

9096. Has he any connection with land records; has he any control over the revenue inspectors?—Yes.

9097. Can he give orders?—The land records establishment has only been started a short time in this district.

9098. Is it altogether separate from the Divisional Officer, or is the Divisional Officer expected to take an interest in it?—He is certainly expected to take an interest in it.

9099. And he has authority in it?—Yes, he has authority in a general way over the land records inspector, not the tahsildar.

9100. Do you think the Collector delegates enough power to the Divisional Officer generally?—The Collector cannot delegate any power to the Divisional Officer.

9101. Do you think he ought to do so?—Yes, I think he might well be allowed to do that.

9102. Do you think that the Divisional Officer is not sufficiently the delegate of the Collector?—There are so many different Divisional Officers; you might have an Assistant of a few years' standing, or you might have an officer of 10 years' standing; in the case of the officer of 10 years' standing, he is in training to become a Collector.

9103. You would give the Collector power to discriminate between the officers under him in delegating any powers to them?—Certainly; I think, as a matter of fact, the fairly senior Divisional Officer ought to have considerable powers.

9104. Has not the tendency of late been to meet new work by adding subordinates who work immediately under the Collector instead of delegating to the Divisional Officer?—Take the land records, for instance, the land records tahsildar is more or less attached to the Collector's office.

9105. The Divisional Officer stands aloof?—He is expected to advise in a very general way.

9106. But he has no power to give orders to the tahsildar?—No, I think probably he would ask for my permission if he wanted him to do a particular piece of work.

9107. So far as that tendency operates, a gap is formed between the Collector and the Divisional Officer by the creation of a second set of duties, as it were, in the Collector's hands, which he exercises through these subordinates and not through the Divisional Officer?—I think the land records tahsildar is about the only one that I could mention.

9108. How about the income tax; does not the Collector do part of that work through his special Income Tax Deputy Collector?—No, there is only one district that has a special Income Tax Deputy Collector, that is the Madura district.

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9109. We have been told that a Divisional Officer when he has to deal with a file of a case, does not get that file read to him and then pass an order upon it?—He has an office note, but to read the whole of the enormous files that come up is impossible.

9110. Does the office note place all the facts in his hands?—Yes, and there is no doubt that, if it is an important matter, he will refer to the original papers after having read through the note.

9111. That is a particularly important case?—Yes.

9112. But he ordinarily does his work simply on the strength of these office notes?—Yes, certainly, all routine work.

9113. I take it that a reform in the Divisional Officer's position might also be possible by diminishing his charge; is his charge very big at present in any cases?—Yes, some of the divisions are very large.

9114. In the case of the Collector he is also an over-burdened man. He has in your district charge of a number of small tanks?—The Collector is in charge of what are called minor irrigation works—tanks irrigating less than 200 acres.

9115. Is that suitable work for him? Whom has he to assist him in that work—what professional aid does he get?—In this district I have got a minor irrigation overseer and several sub-overseers.

9116. Is he on the regular list of the Public Works Department?—No he is confined to the district.

9117. Then he is not a man of very high qualifications?—No.

9118. He has no promotion to look forward to?—No.

9119. Is that sufficient to enable you to take proper charge of so many small works?—I think it is more or less carried out by way of compromise; the Public Works Department objected to take charge of these petty works and handed them over to the Revenue Department.

9120. Do you mean that that is satisfactory?—About as satisfactory as any other compromise.

9121. Then also, as President of the Local Board, you have charge of the roads?—Not all the roads—the main lines of communication.

9122. Is that a satisfactory arrangement, or might the main roads not be handed over to the Public Works Department?—I have always urged strongly that the main lines should be under the Government in the same way as in France, for instance.

9123. Then as to income tax, you hear appeals from your Divisional Officer?—Yes.

9124. The tahsildar is the assessing officer up to Rs. 2,000?—Yes, and the deputy tahsildar in independent charge. We have certain zemindari divisions which are in charge of the deputy tahsildars.

9125. Then up to how much by the Divisional Officer?—Up to Rs. 10,000.

9126. I suppose the Divisional Officer assesses on the report of the tahsildar?—It is supposed to be supplemented by his own inquiries; it is very largely on the report of the tahsildar.

9127. Would it not rather reduce work to give the tahsildar a larger power—to allow him to go up to Rs. 5,000, we will say—as it is virtually, I take it, on his report that the Divisional Officer acts?—That is a fairly big jump, I think.

9128. Or something less, say Rs. 3,000 or Rs. 4,000?—Yes, you might give the tahsildar increased powers now; he has been administering the Income Tax Act for many years, and knows it quite well now.

9129. Virtually he is the man who assesses?—Yes, that is so.

9130. And it would be as well that he should take the direct responsibility to a certain extent?—Yes, on general principles, that is so.

9131. As to education, do you consider yourself as having any responsibility for education in your district; I am speaking now of higher education? Have you got a Training College?—There is a Training College here.

9132. Do you consider yourself at all responsible for it; suppose that discipline is relaxed, do you consider yourself responsible for it?—I certainly have never done so hitherto.

9133. Do you, as a matter of fact, visit the Training College at all?—No, I do not; I have been in the Arts College and the Training College when the Governor visited them.

9134. You do not recognise any official responsibility for that?—No, I cannot say that I do.

9135. In the same way, in the matter of excise, do you recognise any responsibility for any malpractices or mistakes in that department?—Yes, certainly.

9136. For instance, suppose a tree tax was levied, which had the effect of depriving the people of a necessary food in hot weather, would you consider yourself responsible for that in any way?—No change is made in the excise administration except on my report; such changes are proposed by me.

9137. You would not think yourself called upon to interfere?—It could not be done without my knowledge.

9138. If it came to your knowledge you would consider yourself bound to act, or would you report it to the Board of Revenue?—Yes, as a matter of fact I have done so in several cases.

9139. You recognise more responsibility in the case of excise than you do in education?—Yes.

9140. As to relief to the Collector, what would you suggest; would it be possible to give him more time for contact with the people and general liberty; would you approve of a Personal Assistant?—I do not think a Personal Assistant would be very useful. One does not know exactly what to give him; there must be a certain number of things that come under a more or less unimportant class which it is still desirable that the Collector should know about.

9141. Then there is nothing further that you can suggest to set the Collectors more free?—One remedy that has been suggested is to reduce the area of the district. This district formerly comprised 4 taluks on the other side of the Godavari; the eastern portions were taken away so as to give us more time to attend to our work.

9142. You think that that might be extended further?—Yes, I think the districts in Madras are too large.

9143. (Mr. Dutt.) Have you any powers of ordering remission on the failure of wet crops?—Yes, the Divisional Officers have power to grant remission in those cases.

9144. Has the Divisional Officer got the same powers as the Collector in regard to wet remissions?—Yes.

9145. I suppose your power extends to granting remissions when the crops are less than one-sixteenth of the average?—Yes, what we call constructive loss, practically total loss.

9146. So that practically if what we call 14 annas of the crop is lost you have no power to grant remission; if seven-eighths of the crop is lost you have no power to grant remission?—My recollection is that according to the latest order I have powers, so long as I am satisfied that practically the crop is lost.

9147. If three-fourths of the crop is lost under the present rules have you any power to grant remission?—No.

9148. Do you think that an extension of powers to the Collector is desirable, when three-fourths of the crop has failed, do you not think that the Collector ought to have the power of granting

remission?—We have never recognised it as necessary to grant remission in those cases. I do not think I should recommend it.

9149. When you speak of three-fourths of the crop do you mean three-fourths of the average?—Three-fourths of the normal average crop as opposed to a bumper crop.

9150. Do you think that that is so in the case of irrigation rates—that the present policy of the Government is largely dominated by considerations of revenue; I am referring to the present irrigation rates introduced since the last settlement?—I think in every settlement the interests of the cultivators are taken into consideration, so far as we can.

9151. I am speaking not of the settlement, but of the irrigation rates which you now levy?—That is essentially a matter of settlement; those are fixed at the settlement on the reports of the Settlement Officers after their investigation and calculations of cultivation expenses and so forth.

9152. You do not think that there is any undue influence of revenue considerations in the settlement of these rates?—I should hardly think so. I might quote, for instance, the case of the *tahuk* of Bhimavaram; so far as my memory goes, in the last settlement the total demand there was reduced.

9153. Generally, have these rates been reduced or increased since the time of the last settlement?—Necessarily increased; prices have gone up so much. As a matter of fact I remember many years ago in Madura on the first settlement scheme there was a large increase; the Government refused to accept the scheme; a second scheme was drawn up, in which the increase was less, and still the Government refused to pass it; only the third scheme was passed.

9154. There are certain crops which you call double crops—crops which stand on the ground several months?—Which stand on the ground for over six months.

9155. In those cases you realise 50 per cent. more than the ordinary consolidated rates, do you not?—Fifty per cent. more than the consolidated rates.

9156. Is it 50 per cent. more of the irrigation rate, or is it 50 per cent. more of the consolidated land and irrigation rate?—It is 50 per cent. more of the consolidated land and irrigation rate in wet lands; 50 per cent. more of the irrigation rate in dry lands.

9157. So that when the crop stands on the ground for more than six months, and presumably wants more water, you not only charge the cultivator more for water, but you also enhance the rent by 50 per cent.?—Yes, roughly.

9158. Have you much pasture lands—communal grazing lands—in your district?—In the delta there are none; in the up-lands there are some.

9159. Have you had much pasture lands in the districts where you have been before—I mean communal grazing lands for cultivators for grazing their cattle?—No, not to any extent.

9160. Is it within your knowledge that many of the old communal pasture lands have now been taken by the Forest Department as forest reserves?—No; it is not within my knowledge.

9161. Do you think that cultivators as a rule feel much difficulty and hardship for want of adequate pasture and grazing lands?—Yes. For instance, take the delta; when the cultivation season comes round, all the cattle are driven up to the up-lands; of course that is because the whole of the delta, every acre of it, is under cultivation.

9162. You have spoken of the instalments of revenue—the kists. Are the kists generally fixed in consideration of the time when the crops are reaped by the cultivator?—Yes, that is a general rule.

9163. The kists generally are in January, February, and March, are they not?—It varies in different districts. Here, they are in December, January, February and March for dry lands, and January, February, and March for wet lands.

9164. Do you think the cultivators are able to sell their crops before those months so as to pay the land revenue?—I have often heard it said that they could not.

9165. So that there are many cases in which the cultivators are put to hardship because their kists are too early?—That is quite possible.

9166. You have heard complaints about it?—Yes.

9167. Do you not think that you as Collector ought to have the power of postponing the kists, say by a month or so, to suit the convenience of the cultivators?—Under what circumstances?

9168. The rules are inelastic now?—I cannot postpone the kists except in exceptional circumstances; I can recommend that a kist be postponed, and if I have not received orders in time I can, on my own responsibility, postpone the kist and report my action; that is in exceptional cases—exceptional calamities and so on.

9169. But generally if you find that the cultivators cannot reap their crops till January, but the Government demand the revenue in December; what remedy would you suggest?—Alter the *kistbandi*.

9170. Is it within your knowledge that the Government demand the land revenue before the cultivators have time to gather their crops?—I cannot quote specific instances.

9171. Have there been any complaints to you about it?—I have heard it occasionally when I have been in camp. There is no general complaint about it.

9172. Have you also heard that, as the crops were not reaped, the village servants have advanced the money, and afterwards got it from the cultivators because the demand came too early?—I have frequently asked the tahsildars if that is so; the tahsildars have not admitted it; I think as a matter of fact there are such cases. I should say these are petty sums, perhaps 5 or 10 or 20 rupees, which it is difficult to get in, and in order to show a clean balance the village officer pays it all up and recovers it afterwards. There is no doubt that that is done, although of course they deny it.

9173. If it was a general case you would recommend an alteration of the kists?—The two cases are hardly connected. I am referring to cases where probably the whole demand of the village, except a few rupees, has been collected, and in order to show a clean balance the village officer himself pays up the small sum and afterwards gets the money from the raiyats; it only applies to small sums.

9174. If it was a general practice that the rate was demanded before the crop could be reaped, you would recommend an alteration of the kist?—Yes; that must of course go up to Government because these kists affect the financial position.

9175. You would not ask for that power to be given to yourself as Collector?—I do not think it would be granted, because, as I say, any alteration of the kists affects the Government balances.

9176. You do not think you ought to have the power?—No, I do not think so.

9177. You have spoken of the creation of panchayats and of entrusting to them certain duties. Might one of the duties which it would be suitable to entrust to village panchayats, if they were formed, be the distribution of water in the village?—At present that is entrusted to the village officer; it might be entrusted to the panchayats; I suppose you mean a panchayat of five. It might be tried as an experiment. Probably the members of the panchayat would get a very good share of the water, in the same way as now the village officer gets a very good share of the water.

9178. You said that you would not entrust them with the management of primary schools on account of factions?—Yes; and also the sort of panchayat you would get in most villages would know so very little of what to expect from, and what to be done in, a school.

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9179. You would not trust the supervision and inspection of those schools to the panchayat?—Do you mean the actual teaching?

9180. Seeing whether the boys attend and that the teachers attend in proper time and so forth?—Yes, I would certainly allow them to do that, but as regards the actual teaching I do not think in most villages you would get a panchayat who could do that.

9181. You say that in one or two instances small committees were formed under District Boards to settle the budgets?—Yes.

9182. Was that under any particular section of the Local Self-Government Act?—There is one section of the Local Boards Act which says that District Boards may pass rules with regard to sub-committees and the division of duties among the members.

9183. Does not that section speak only of specific matters like dispensaries, schools, and *choultries*; there is no mention of budgets or roads in that section?—I have not got the Act here, but my recollection is that the section is sufficiently general to allow of these sub-committees for most purposes.

9184. If it be the case that it relates only to specific subjects, would you extend the section so as to enable the District Board to appoint sub-committees for other purposes if they think fit?—Yes. That has been done before now; there has been a sub-committee for the budget. I see no objection to that at all.

9185. You said you would rather have the District Boards as Advisory Councils than create new Advisory Councils?—Yes; if there is to be any Advisory Board I think the District Board ought to be used for the purpose. With regard to that, I presume that only the specific questions would be referred to them which the Government directed the Collector to consult them upon, just as the Government used to desire the Collector to take the opinion of his *sherishtadar* on certain questions. The idea, I suppose, would be to trust them to represent the local feeling on particular subjects.

9186. There may be cases in which the Collector himself, without any orders from the Government, might like to have the advice of leading men; in those cases also do you think the District Board would do?—Yes, I think they would do fairly well in such cases.

9187. When plague relief measures are undertaken and the question of inoculation is considered and people have to be induced to submit to inoculation, do you think the District Board as such would be sufficient for that purpose, or would you rather have another Advisory Board?—As regards such matters as plague inoculation I do not understand how they could advise.

9188. But they could explain to the people the necessity of the measures?—Yes.

9189. Would you rather work through the District Board or have a separate Advisory Board?—In the case of such things as plague it would probably be confined to certain localities, and you would have to supplement it; probably for that purpose the District Board would not be sufficient. Of course, in connection with plague we have Vigilance Committees and all that sort of thing.

9190. The District Board has some specific duties to perform under the Act?—Yes, the Act lays down the duties of the District Board, the *taluk* Board, and the union.

9191. If you add largely to these duties would it be necessary to revise and amend the Act accordingly so as to include these fresh duties, which are not contemplated by the present Act?—I do not think so. The Collector could always consult the members at the conclusion of the District Board meeting.

9192. You have spoken of village unions being exceedingly unpopular because of the house tax which they are allowed to impose. As a matter of fact do the villagers reap sufficient benefit from the proceeds of the house tax?—The money is usually spent on keeping the roads in order and

sweeping them, or on a well, and things like that. So far, I have found the most popular thing of all is the lighting.

9193. But is it not the fact that most of the money is spent in the payment of servants and sweepers?—Yes, a good deal.

9194. And very little of it is left for other improvements?—Yes; in one or two cases I have found that very largely so; in particular I remember two unions in Madura.

9195. You have spoken of the deputy tahsildars as promoted clerks—men who were drawing 15 and 20 rupees before, and then made sub-tahsildars?—Practically all are men like that; some of them started much higher.

9196. Is that not the case with the tahsildars also?—Yes.

9197. They begin with 15 or 20 rupees?—Practically all, though there are exceptions, of course.

9198. Would it not be a better system to have some other method of selecting them so as to get men on better pay and of better education?—It is certainly not an ideal system. It could be improved. I have appointed some law graduates on Rs. 30, and then promoted them rapidly to be deputy tahsildars.

9199. (Mr. Hichens.) You said just now you had had sub-committees for the budget and purposes of that sort?—Yes.

9200. But you gave them up?—Sometimes we have had a sub-committee, sometimes not; there has been no regular rule.

9201. Why did you give them up—was it that you found they did not work?—As I say, for a committee of that sort you have to confine your selection to men at headquarters; the people from a distance could not attend.

9202. You gave them up because they were not altogether satisfactory?—No, I will not say they were unsatisfactory.

9203. Then there was some other reason?—I do not know that there was any particular reason.

9204. The members of village unions are nominated?—Yes, all nominated.

9205. Who recommends them in the first instance?—The recommendation comes from the president of the *taluk* Board to the President of the District Board.

9206. Is the Divisional Officer President of the *taluk* Board?—Yes.

9207. And he makes the recommendation to you?—Yes.

9208. Do you pass it on to the Board of Revenue and the Government?—No, I decide it myself; they generally send up two or three names.

9209. And you have full power of selection?—Yes.

9210. Have you power to select for the *taluk* Board, too?—No, that I send up to the Government.

9211. Do you think you might have that power?—Yes, going to Government is purely formal; the nomination is always accepted.

9212. It would save a reference if you could decide it yourself?—I think so.

9213. With regard to the District Board, should the nomination go to Government?—Well, it is a pure formality; the nomination is always accepted. Some of the members of the District Board are elected by the *taluk* Boards.

9214. You think then in that case, too, the final power might rest with you?—Possibly in the case of the District Board it should go up to Government.

9215. Might it go to the Board of Revenue and be decided by them?—There is no particular reason why it should not go to the Board of Revenue.

9216. Are the members of the Municipal Boards elected or nominated?—A certain number are elected and a certain number are nominated; it varies in different municipalities.

9217. Who nominates them?—In the case of municipalities the nomination comes from the Divisional Officer, and he as a rule gets nominations from the tahsildar; occasionally the Chairman suggests a name.

9218. Is your decision final?—No, it has to go to Government.

9219. Is that necessary?—No—in the same way as in the case of the *taluk* Boards.

9220. You think it might rest with you?—It might; the nominations are invariably accepted by Government; it is a pure formality.

9221. Your district is divided up into subdivisions?—There are three in what we call the plains and two in the Agency; five altogether.

9222. Is there a Sub-Divisional Officer in charge of each?—Yes.

9223. So that you have no direct territorial charge?—No; that was amended several years ago.

9224. One may say that practically everything comes to you at second hand through the Sub-Divisional Officers?—Yes, practically that is so; of course, certain enquiries are made by me, but as a rule everything comes up to me second-hand.

9225. So that to some extent you are in the position of a post office; a recommendation comes to you from the Divisional Officer, and it has to be sent on by you with a covering note to the Government approving or disapproving?—Do you mean so far as these nominations are concerned?

9226. So far as everything is concerned, speaking broadly, a large number of subjects must come to you which you simply send on?—You mean that I merely send them on with an endorsement; no, that is not so.

9227. Do you write fully on every subject that has to go to Government?—Yes; practically the only thing in which I am a post office concerns matters coming from Municipal Councils or *taluk* Boards; there I am more or less a post office.

9228. All these returns, for example?—All those have to be compiled in my own office.

9229. In regard to panchayats you say that you are in favour of giving the system a trial in connection with certain minor duties which have been suggested to you by various members of this Commission?—Yes, petty civil and criminal matters.

9230. Could you devote the necessary time to making these panchayats a success?—You mean personally?

9231. Personally, or through your Divisional Officers personally?—I do not think so. Look at the number of communities you have to deal with; in the plains alone you have about 800 villages.

9232. You would agree that if the thing is to be tried it must be given a good trial—that they may require nursing during their infancy?—That is very probable indeed.

9233. If you think that panchayats are desirable, could you supervise them with the machinery you have got, or would you have an *ad hoc* officer, or extra assistance of a general kind, or what? If you are to have a panchayat it would be a good thing, would it not, to have one or more officers whose business it should be to organise these bodies?—I agree with the general principle.

9234. It should be his function to establish and develop the panchayats; you think that that is desirable?—Yes, on general grounds; if you are to introduce a matter of that sort, it is desirable to have a man whose special duty and special interest it is to organise and look after the bodies. As to whether he is likely or not to make a success of it, I should not like to express an opinion; but, on general grounds, I quite agree with the advisability of having a special man at the beginning.

9235. Do you think that this should be introduced gradually—that you should start in a few villages with a small number of these panchayats—and extend them gradually?—Undoubtedly.

9236. How would you find the money for such small expenditure as the panchayats would require?—I do not know where you could find it; as a matter of fact the District Board and the *taluk* Board are as hard up as they can be; they cannot find the money.

9237. If you were to give the imposition of the house tax to the panchayat, that would kill the scheme?—Undoubtedly.

9238. Therefore you must contemplate some other scheme of financing them?—If it is necessary.

9239. Do you think it would not be necessary?—I do not understand that you would start these panchayats in every village with funds to administer; if so, I do not know where the funds would come from.

9240. You think it is quite possible to start panchayats with no funds at all?—Yes, and give them certain things to do.

9241. As honorary work?—Yes, in the same way that our Bench Courts now are purely honorary, and they have been established in 29 villages in the district.

9242. Would you abolish village unions or convert them into panchayats?—If you convert them into panchayats it would stop the sweeping and lighting and so on.

9243. Would you abolish them or not?—I think you must have a village union; I do not know where else the money is to come from.

9244. (Mr. Meyer.) As regards language, are not Tamil and Telugu allied languages?—Yes.

9245. Assuming that a man made himself familiar with Tamil and was then posted to a Telugu district, or *vice versa*, should he not be able to acquire the second vernacular within a moderate period?—It depends very largely on the man. I do not know how I can answer that as a general question.

9246. With reference to the question asked you about unpassed candidates; the object of the rule restricting the appointment of unpassed candidates is the encouragement of education?—Yes.

9247. The rule is that you have free selection subject to the man having a certain minimum educational qualification?—Yes.

9248. If everybody was allowed a free hand in dispensing with that rule would not education suffer?—I do not think so; I suggested that it need not go up to the Board of Revenue, but that the Collector should be empowered to do it.

9249. If the Collector had a general dispensing power, might there not be a risk of unpassed candidates being put in when passed candidates were available?—I do not think so.

9250. Here in this district you have more than one College?—We have a first grade and a second grade College, yet I cannot get anything like the number of men I want. I am constantly sending up men for exemption.

9251. You tell us that certain new rules have been made for the distribution of water, which I understand were quite a departure from what was already in existence?—Yes, it was a system of continuous distribution as opposed to the system of distribution by turns.

9252. Might you not have been able to criticise these rules, without any knowledge as an engineer, in regard to their effect upon the raiyat?—In a general way, the raiyats object to any change. One very good point in these rules has been to eliminate the delta superintendent. If that could be done, well and good. As far as I can make out now from my experience, the high lands in the delta have been rather ignored.

9253. The complaint is that the effect of these rules has been to cut off the water from lands which stand somewhat higher than others?—Yes, they do not get water so easily and freely.

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9254. And those lands are assessed as wet lands?—That is so.

9255. Was that a matter on which you could profitably have expressed an opinion as a Collector?—Yes.

9256. You got those rules from the Superintending Engineer?—Yes.

9257. Suppose you had objected to anything in the rules, what would your procedure have been?—I presume I should have had to send the matter up to the Board of Revenue, who presumably would have consulted the Chief Engineer or something of that sort.

9258. Could you not have addressed the Superintending Engineer and said, "I do not agree with your rules; please reconsider them"?—Yes, I might have done that. In the meantime the matter had gone up to Government. (He sent me a copy of his report to Government for information.)

9259. The report had gone up to Government before you had an opportunity of criticising it; is that what you say?—Yes, that is so.

9260. Did you make any complaint about that?—No.

9261. May I take it that your opinion is that, apart from the merits of the rules, it would have saved time if those rules had been sent to you and discussed with you locally in the first instance?—I think it would have been much better to have discussed them first.

9262. Having received the rules, you saw no particular cause to criticise on this occasion?—No, I did not feel sure enough of what was likely to happen.

9263. But since then you have had complaints from the raiyats?—Yes, I have had complaints.

9264. Complaints as to these fields which received no irrigation although they were assessed as wet?—There are no fields that receive no irrigation; the complaint was that the water supply was not sufficient.

9265. Can you tell us why these fields were assessed as wet at the last settlement?—The general principle followed at the last settlement was that all fields should be classed as wet from which water could not be excluded, and that seems to have been interpreted somewhat widely; there are no doubt some high lands in the delta which should not have been so classed.

9266. Would not another method have been that of taking the number of years during which a field had actually been irrigated?—You mean taking 5 years; that is the rule we followed; I am not sure whether we follow it now.

9267. Do you receive the Public Works budget in your district regularly?—Yes.

9268. Do you find occasion to make remarks on that?—I do not think there is sufficient detail in it; it simply shows lump sums.

9269. Have you asked for information on that?—I have occasionally.

9270. Have you found that your suggestions have been followed?—Yes, they have been followed; of course it takes a rather long time to carry these things out, but my suggestions have been followed.

9271. You have no cause of complaint therefore that Public Works Officers disregard your suggestions?—No, they do not disregard them.

9272. You spoke just now of it being a matter of satisfaction that these new rules excluded the delta superintendent; why?—Because if you have a system of continuous distribution it is not worked in the same way as if you are irrigating by turns. If you are irrigating by turns, it means that at certain times you have got to close a sluice here and open a sluice there, and all that has to be done by the superintendent.

9273. It is left to the discretion of the delta superintendent?—It was not, as a matter of fact; it is supposed to be according to a regular system

of turns, but everybody knows that it is not so worked; they vary it according to what they consider necessary.

9274. About minor irrigation tanks, they are entirely in your own hands?—Yes.

9275. Are you thereby enabled to give prompt redress to the raiyats who complain that the tanks are silted up or otherwise in need of repair?—If by prompt redress you mean getting the tank repaired within a year for instance, yes, it can be done; I can sanction estimates up to a certain amount.

9276. Provided of course that you have the funds available?—Yes. I get a certain allotment, and I can sanction estimates against that allotment, apart from masonry works, which have to be checked by the Public Works Department.

9277. Would you regard it as satisfactory that you could do the same with respect to larger tanks, having of course a larger allotment?—I would rather not undertake that; I do not think that that should be entrusted to the Collector. Do you mean with the same staff as we have now?

9278. No, perhaps with a superior staff?—I think that is rather beyond a Collector's work. You mean that I should be actually responsible for seeing these repairs carried out?

9279. That you should have discretion in regard to repairs and should not have to go to some other officer, or to send any raiyat who complained on to some other officer?—I do not think I should recommend taking over more tanks by the Revenue Department.

9280. In regard to the District Board, you have to send up a number of very petty projects to the Sanitary Board?—Yes, all estimates over a certain sum—I think it is Rs. 1,000.

9281. Is that necessary?—It causes a great deal of delay, and in my opinion it certainly makes work expensive.

9282. You would prefer to have a larger limit within which your Board would be free and not have to consult the Sanitary Board at Madras?—Yes, I think in the case of a well costing Rs. 1,500, even although it is a big well, you do not want the opinion of the Sanitary Board; as regards larger works certainly they ought to have control.

9283. As regards the ordinary Public Works, over a certain limit, those go to the Superintending Engineer?—Yes.

9284. You have got a fairly highly paid Engineer of your own in this district?—Yes.

9285. Do you think it is necessary that you should have to send all those works to the Superintending Engineer?—I see no objection to that; it causes a little delay and a little correspondence, that is all.

9286. But as a matter of safety, do you think it is desirable?—In connection with buildings I think it is as well; in connection with road works I do not think it necessary.

9287. If it is not necessary and you would save delay by not doing it, might it not be foregone?—Yes, except in the case of buildings.

9288. As regards education under your taluk Boards, is it mainly carried on direct by Board schools or through aided and other institutions?—It varies according to the taluk Board; some taluk Boards have a lot of Local Fund schools, others have a large number of aided institutions.

9289. Do you find that the local officers of the Education Department interfere a good deal in the management of these schools, or are they left to the taluk Board President?—The Education Officers are very freely consulted; I do not think they interfere.

9290. They only come in when they are asked to advise?—As President of the District Board, I have very little to do with these things. There are practically no schools under the District Board.

9291. As regards your District Board budgets, have you found that the Director of Public Instruction criticises the budget from the educational point of view?—Yes.

9292. Have your allotments been altered with reference to his suggestions?—Yes; for instance the Rajahmandri *taluk* Board had its income considerably reduced and they proposed to abolish a certain number of schools; the Director of Public Instruction objected and these schools had to be retained, and therefore the allotments had to be altered.

9293. Were you consulted before that alteration was made?—No, we are not consulted in these things; the alterations are made in the Government office without referring to me.

9294. As regards municipalities, how many are there in this district?—Two, Cocanada and Rajahmandri.

9295. Do all references to Government pass through your hands?—Through the Divisional Officer and my office.

9296. Do you generally make remarks on them, or simply forward them on?—I make remarks on them all except as to mere routine matters.

9297. It has been suggested to us in Madras that the Collector might largely take the place of Government in controlling municipalities, reviewing their budgets and so on, and on the other hand it has been suggested that this work would overburden the Collector; what is your opinion?—As a rule the budgets and the Administration Reports and that sort of thing are more or less examined in my office; the examination is not very close. If it rested finally with me, it would mean a fair amount of extra work and a fair amount of responsibility.

9298. Is it advisable that the Collector should undertake it and save Government doing it?—It seems to me you are rather centralizing on the Collector, are you not?

9299. You are decentralizing as regards the Government?—You ask me if I would leave the municipal budgets to be decided finally by the Collector instead of by Government; it might be done in the case of smaller municipalities, but in the case of large municipalities I think it ought to go to Government.

9300. What do you mean by small municipalities; have you a limit of population, or income, or what?—You might take a limit of income; some of these recently started municipalities are very small and the financial operations are not very large; you might perhaps leave those to the Collector.

9301. Still those would be the exception?—Yes; I think as regards the larger towns it ought to go to Government.

9302. You have no power of posting your officers to any particular divisions?—No.

9303. Would it help in the direction of elasticity if the Government simply posted them to the district and you were allowed to distribute them as you thought best?—Well, there are other difficulties arising in connection with that, the question of house accommodation and that sort of thing. I have never felt the necessity for that.

9304. You have a great deal of work in connection with the village officers?—Yes.

9305. Owing to the fact that they are hereditary?—Yes.

9306. Do you have many suits and appeals?—I have a considerable number of appeals. I have no suits actually; the suits are tried by the Divisional Officer.

9307. The rule is at present strict primogeniture?—Yes.

9308. Would it save work, while at the same time retaining the hereditary principle, if the Divisional Officer, or even the tahsildar, were allowed discretion to select the man he thought the most capable among the hereditary family?—He would certainly have the opportunity of getting the best man.

9309. You would get more efficiency in the village?—Yes.

9310. And you might save a certain amount of work perhaps?—Possibly later on.

9311. Sometimes there are suits, are there not, between branches of the same family?—Yes. Always provided that the hereditary principle is followed, I should not object.

9312. As regards the *jamabandi* work; a great deal of the work formerly done at *jamabandi* is now done throughout the year?—Yes. For instance, as regards encroachments and remissions and that sort of thing they come up before the *jamabandi*, and then at the *jamabandi* many of the parties affected by these matters come up, and the cases are heard on the spot.

9313. I have seen it represented in the public press and otherwise that the Divisional Officer tends to put too much work on the tahsildar—that he makes the tahsildar report on things that he might look after himself in the course of his tours. Speaking generally, do you think there is foundation for that statement?—I do not know; I think most Divisional Officers when they get a paper that they want to look into themselves, mark it for tour and take it round with them.

9314. Do they do as much as they can as a rule personally?—Yes, they certainly do as much as they can.

9315. You tell us that a Collector cannot delegate power to a Divisional Officer; are there not general Acts of old date by which the Divisional Officer is empowered to exercise all the powers of a Collector?—That is a general delegation, but I have never known any special power to be delegated.

9316. You have started a Local Board in the Agency Tracts lately?—Yes; that is to say, part of the Agency Tract is now under the District Board.

9317. As a separate Board or a separate area?—The whole Agency was put under the District Board, but when the district was reduced in area, Badrachalam was excluded and the other three divisions were kept on under the District Board, and these three divisions formed one *taluk* Board.

9318. How do they keep up their roads?—There are practically no roads to keep up in the Agency; what is done there is mostly done by the District Board; the District Board has practically got to finance the *taluk* Board.

9319. I gathered that you consider you have only power to remit in case there has been an almost total loss of crop. Have you seen any orders issued within the last two years laying down a scale in cases of general calamity, beginning with the loss of half the crop?—Now you mention it. I remember those orders; I forget what the exact terms of the orders are.

9320. They were issued about the year 1905 and are known as the Calamity Rules?—I know what you refer to.

9321. Would those not allow you to remit for a much less loss than 15 annas in the rupee?—I should like to look at the rules before giving an opinion.

9322. I gathered that in revenue work you took everything at second hand; that is to say, everything came up to the Divisional Officer first. Is that quite correct?—Practically everything.

9323. Do you never do a *jamabandi*?—Yes, of course.

9324. In that case you take the whole *jamabandi* work of the *taluks* direct?—Yes.

9325. With regard to panchayats, if you gave them any powers would you give the right of appeal to the tahsildar or to the district munsiff, as the case may be?—I do not know that I would give the right of appeal; you might give them power to revise decisions, in exceptional cases, the same as with the village Benches.

9326. Under the Village Benches Act, on proof of corruption the munsiff can revise the order?—Yes.

Mr. J. A.
Cumming.

4 Dec., 1907.

Mr. J. A.
Cumming.
4 Dec., 1937.

9327. And at the same time you would desire to have a special officer to go about the districts inspecting the panchayats?—I think Mr. Hichens said, introducing or supervising.

9328. Would it not tend to sap the authority of the tahsildar if the whole village administration was taken out of his hands and supervised by some outside officer?—Of course it would.

9329. (Sir Steyning Edgerley.) As regards the question of delegation, you said that the old Regulation of 1828 refers to general powers, and you never knew a special power delegated; what do you mean by special power?—As Divisional Officer myself I cannot remember a Collector ever issuing any order authorising me to deal with any matter which did not come under my ordinary powers.

9330. Do you mean the ordinary powers in connection with land revenue only?—Yes.

9331. We were told in Madras yesterday that all the local Acts of Council in which the word "Collector" occurred were passed with this provision in mind, that every power given to a Collector might be exercised by a Divisional Officer; is that correct?—In several recent Acts they have introduced the term "District Collector."

9332. They have specialised a phrase which takes them out of the old section?—Yes, so I understand.

9333. As to irrigation, is not the question of how far a change in the mode of supply affects lands of different level under the command of a canal, a technical matter?—Yes, in so far as it is a matter of levels.

9334. So that the matter is really one as to which the Executive Engineer should have the chief authority?—Yes, provided he considered the question as affecting these high lands.

9335. Can you say whether occupants are able to sub-let land which is assessed under irrigation rates?—You mean sub-let wet lands; yes, there is nothing to prevent them.

9336. Do they get a good sub-rent?—Sub-letting is not so common up here as down in the Tamil districts.

9337. I mean that the rates are not pitched so high that they are not able to sub-let?—Oh, no.

9338. You said you thought that the taking away of the magisterial work from the tahsildar had affected his influence. Does it not also affect the control of crime? Is the tahsildar expected to do the preventive work of his *tahsil* in the delta?—He supervises the village authorities.

9339. The magistrate is stationary?—Yes, but there are a certain number of sub-magistrates who are also deputy tahsildars and are not stationary.

9340. But the man who tries the cases is stationary?—Not necessarily. In many *taluks* there is a tahsildar, a stationary magistrate, and also a deputy tahsildar and sub-magistrate, who tours throughout his part of the *taluk*.

9341. Can a tahsildar go into a police station office, examine the record, and see who the bad characters are, and take action against them; is it any part of his duty?—No, it is not his duty; or rather, he does not do it.

9342. Do you not think you lose power in that way over the crime of the district?—I think so, because, as you say, the sub-magistrate is stationary; he is always at headquarters.

9343. The time a magistrate spends in Court represents a very small part of his magisterial work if he runs his charge properly, and, therefore, to dissociate the tahsildar from what I may call the preventive work, is rather a serious loss?—I think it is desirable that the magistrate should move about freely.

9344. At present they do not consider that part of their work?—No, they certainly do not do that now.

9345. You look entirely to the Sub-Divisional Officer for that?—The Sub-Divisional Officer and the police.

9346. In other words the Sub-Divisional Officer is the only magisterial supervision that you have got over the local police of a division—the only magisterial check; you have lost the tahsildar's check?—I should say that is so. The tahsildar has practically nothing to do with the police now.

9347. (Mr. Dutt.) Mr. Meyer has referred to the remission rules of 1905, lately published. Do those rules not refer only to "widespread calamities," and not to the loss of individual cultivators?—I have had no opportunity of studying the rules.

9348. And the Collector has no power under these rules of remission without the orders of the Government?—I cannot say without referring to the rules.

9349. (Chairman.) I have here a file of papers which is called the periodical file. The periodical file contains, does it not, two occasional, one decennial, eight quinquennial, two triennial, and 173 annual returns which have had to be made either to or from your office?—That is so.

9350. Do you think that a considerable proportion of these returns are not only cumbersome in form, but unnecessary in substance?—Yes. As I said, I think this list of returns ought to be carefully gone into every two or three years; there is no doubt that a lot of unnecessary returns are kept on.

(The witness withdrew.)

Mr. A. T. MACKENZIE was called and examined.

Mr. A. T.
Mackenzie.
4 Dec., 1907.

9351. (Chairman.) You are the Superintending Engineer?—Yes.

9352. What is the area of your charge?—Approximately as follows:—

	Sq. miles.
Ganjam	8,368
Vizagapatam	17,222
Godavari and part of Kistna ...	7,971
	33,561

9353. Do you find that your charge is of such a size that you can conveniently get about it—in the course of, say, a year, can you get all over your charge?—No, it is too large.

9354. How long does it take you to get completely round the system of irrigation which is under your charge?—I never can do it in a year. I might do it in two years, but I have many other places to inspect also.

9355. Have you read the evidence which has been given to us with regard to the measure of control which might be given to a Collector in

certain non-technical matters over the Public Works Department staff in the district?—Yes.

9356. Do you think that a Collector cannot have the technical knowledge which it is so essential he should possess, if he is to attend in any considerable matter to the distribution of water?—That is so.

9357. With regard to the position of the Collector and the forest officer, do you consider that the control of forest matters requires far less knowledge than the distribution of water requires?—So I think, as practised in Madras, but I speak from hearsay.

9358. Do you suggest that the Collector, who is already a very hard-working and capable officer, overburdened with his own daily task, if he were to interfere in the work of the Public Works Department, could not possibly carry that extra burden?—In a large irrigation system he certainly could not.

9359. Is the ordinary work of a Public Works division the maintenance and repair of major tanks,

the preparation of estimates for every sort of building, the construction and maintenance of roads, the investigation of minor projects, and various odds and ends of work which you describe generally as the work of the Executive Engineer?—That is in an ordinary district.

9360. In this particular district you have, besides the designing of canals, the scientific distribution of water, weirs, sluices, and all that sort of thing?—Yes.

9361. All of which requires very highly specialised technical knowledge?—Yes.

9362. The point where the Collector and the Executive Engineer's duties come into contact with each other is in what you call the minor distribution of irrigation?—Yes.

9363. You would suggest to us that when the water leaves the minor distributary channels then the responsibility for the distribution from field to field falls upon the Collector?—It is not ours anyhow.

9364. We have been told to-day by the Collector that really that is not part of the Collector's work, but it is really work for the raiyat?—It may be so.

9365. You are not aware officially of what happens to the water after it leaves the minor distributary channels?—I am aware that there is considerable confusion.

9366. Have you any control over the water?—None whatever after it leaves the pipes.

9367. As regards the field to field distribution, this is already under the control of the Collector?—In this way, that it is under the control of the village officers who are the Collectors' servants.

9368. What are those officers?—The village munsif and the village karnam.

9369. It has been suggested to us that a certain amount of possible misunderstanding which from time to time occurs, would be very much reduced if, before new schemes of distribution were submitted to the Public Works Department of the provincial Government, a consultation was held with the Collector of the particular district concerned. I think that you would agree that that would be very desirable, would you not?—Certainly.

9370. And if there had been any omission so to consider and consult the Collector that that was due to an oversight?—Certainly.

9371. And I think you would go further and say that such oversight was a matter of regret to the Public Works Officer who was concerned?—Very much so.

9372. Would the smooth working of the Public Works Department and the Revenue Department be greatly facilitated if there were habitual conferences between the Collector, who is Head of the district, and the Engineer, who is Head of the particular scheme of distribution under consideration?—Yes.

9373. If it was clearly understood, therefore, between the Public Works Department on the one side, and the Revenue Department, on the other, that such conferences should be held at frequent periodical intervals, any misunderstanding, which might now exist, could be easily removed?—Yes, I think that it is so understood.

9374. Are such conferences, as a matter of fact, held?—They meet frequently.

9375. How frequently?—I should think very seldom a month passes that the Executive Engineer does not see the Collector.

9376. I do not mean with regard to small points, but with regard to proposals of the future?—There are not many proposals of the future.

9377. These schemes are only very occasional?—Yes.

9378. You think that given this clear and good understanding between the Heads of the Departments, there is no reason why the Executive Engineer should be in any way under the direct orders of the Collector?—Yes.

9379. Are there any of your subordinate staff who might, without disarrangement of your department, pass under the direct instructions of the Collector?—I think not.

9380. (*Sir Steyning Edgerley.*) You say that you know nothing about the water after it passes the pipes. Could you explain to a layman how much water does pass the pipes; does it go from the pipes to a particular field, or to a village, or what is the volume?—It varies very much; it is a matter of convenience; generally it is seldom within a block of less than 10 acres, and it is seldom more than 30 acres, or thereabouts, which is fed by a single pipe.

9381. What is the average size of a holding under an irrigation project; how many holders would there be in that 10 or 30 acres?—There might be 10, or 20, or 50.

9382. Is it very much sub-divided?—Yes, so far as I know.

9383. Do the holdings run down to less than half an acre?—If you judge by the size of the embankments round the fields they do—very much less than half an acre, some of them.

9384. With that you have nothing to do; you deliver the water at the pipes and it passes out of your hands?—Yes.

9385. (*Mr. Meyer.*) I suppose we shall agree upon this, that the chief object—the sole object in fact—of irrigation works is ultimately to supply water to the cultivator?—I should like to qualify that a little; it is also to serve as an object lesson for other irrigation works which may be projected in the future.

9386. That being so, is it not of some advantage to have the whole of the work under one main directing authority? You say you supply up to a certain point, and then the Collector and his subordinates take charge. Is that altogether a satisfactory system, do you think?—No, I do not think it is.

9387. You object to the plan proposed of the Collector taking charge. What would you think of the alternative plan of letting the Executive Engineer (as in the Punjab) take charge of all the assessment and distribution work?—It is better I think.

9388. There is unity then?—Yes.

9389. And the officer who supplies the water is also responsible for the revenue?—Yes.

9390. The Collector is now in charge of the minor irrigation tanks. Do you regard that as a good system?—It cannot be called a good system.

9391. Would it be better to have them taken over by the Public Works Department?—No, I cannot say that. I do not think they are important enough for that, and they would need a very much larger establishment which is already existent in the Revenue Department.

9392. Does not the case of a tank differ somewhat from the case of a large irrigation work? A Collector can see a tank and say, "This tank is out of order, it ought to be put right"; it is only the one tank he has to deal with and not a piece of a whole series of complicated channels?—Quite so.

9393. If the Collector, with advantage, or possibly with less disadvantage than by any other course, can take charge of these minor irrigation tanks, might not his authority be extended over some of the larger tanks that are not part of any combined system?—Yes, I think there would be no objection.

9394. I understand from the last witness that you communicate your budget to him regularly?—Yes.

9395. But he said not in much detail?—All my officers are strictly ordered to communicate with the Collector before they send their budget, even up to me, and to get his consent to it.

9396. The Executive Engineer, in the first place, communicates with the Collector?—Yes.

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Mackenzie.

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9397. Does he put the matter before the Collector in sufficient detail?—I think so; I have had no complaints; if I had I should at once see to them.

9398. Then if the Collector says, "I think this tank ought to have money spent on it," and so forth, are those remarks communicated to you?—I suppose they would be; I have only been in charge here one season; I have only had one budget; I do not remember any remark.

9399. You have been an Executive Engineer yourself?—On construction—nearly all my life.

9400. But as Superintending Engineer in other parts of the province?—On investigation work.

9401. So that your experience as to the real procedure is somewhat limited?—Very small.

9402. (Mr. Hichens.) What roads do you look after?—We have only one road in our charge in this circle, the ghat road, the main road to Jeypur.

9403. All the other roads are under the District Board?—Yes.

9404. Would it be advisable in the interests of economy and efficiency that some of the other main roads should be taken over by the Government and maintained by them?—I think trunk roads might be.

9405. Trunk roads leading from one district through another?—Yes.

9406. Are there a large number of those?—No, generally only one in each district.

9407. Have you experience of road work in other countries at all?—No, only in India.

9408. Do you inspect the work of the District Boards in regard to roads at all?—Only as I happen to pass along; I do not exercise any authority or make any reports.

9409. The Government do not make a grant to the District Board for roads conditionally on their being kept in good order?—I cannot say.

9410. Might that be a good thing from the point of view of efficiency?—No, I do not think it necessary.

9411. (Mr. Dutt.) We have had evidence before us that when the cultivators feel that there is any defect in the distribution of water, they naturally go to the Collector as the man who collects the revenue and who ought to see to the proper distribution of the water. Under those circumstances would you not suggest that the Collector should have some power of making requests to the District Engineer about the distribution of water?—He has the power of requesting.

9412. And in case the request is not complied with, and there is a difference of opinion, do you think it would be too much to ask the Engineer to submit to the Collector his reason why the request cannot be complied with?—Certainly, there would be no objection.

(The witness withdrew.)

Adjourned.

TWELFTH DAY.

RAJAHMANDRI, Thursday, 5th December, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

SIR FREDERIC LELY, K.C.I.E., C.S.I.
SIR STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

M. R. Ry. Y. VENKATA RAO AVARGAL, B.A., was called and examined.

M. R. Ry. Y.
Venkata Rao
Avargal.

5 Dec., 1907.

9413. (Chairman.) You are the tahsildar of Rajahmandri?—Yes, since the 25th of last month.

9414. How long have you been in the service?—Twenty-seven years. I began life on Rs. 15.

9415. What is your pay now as tahsildar?—Rs. 250.

9416. How long can you hold your position?—Until I am promoted a Deputy Collector, or until I retire.

9417. (Sir Frederic Lely.) Has the tahsildar as much power as he ought to have?—No.

9418. A good deal of your work consists of going on tour?—Yes.

9419. How long are you absent from your headquarters?—Not less than six months every year.

9420. Sometimes for a whole month at a time?—Yes, it depends on the urgency of the work; but, as a rule, not less than 15 days in a month.

9421. Is it not desirable that when you are away from headquarters some of your powers should be delegated to your subordinates?—The head accountant might be given some powers.

9422. If a raiyat comes to your head office and finds there no one able to take his case in hand, even in the preliminary stage, he suffers much inconvenience?—At present all representations are made by means of petitions, and when petitions are received during my absence they are received by my head accountant, and he sends them on to me.

9423. As a matter of fact who is left to conduct the regular business of your charge in your absence?—The head accountant.

9424. He is primarily in charge of the treasury, and an expert at that work?—Yes. His pay is Rs. 50.

9425. Is he a fit man to carry on the regular work of the charge?—At present he is the only man.

9426. But is he fit?—I do not think he is.

9427. He is engrossed in his treasury work and he is not trained in general administration?—Just so.

9428. Who comes next?—A clerk on Rs. 30.

9429. Is he a trained man?—He is only a clerk.

9430. He would be a man probably with a family to educate and bring up, and usually resident in a town?—Yes.

9431. Is Rs. 30 a month a living wage for such a man?—Considering the quality of the work he is expected to turn out, I consider it is fair, because he is only a clerk, and special work is allotted to him; it is not his business to supervise the office.

9432. The next link in the chain of authority is the *karnam*?—Yes.

9433. He acts as your representative to collect the money in the villages?—The munsiff does that; the *karnam* only keeps the accounts.

9434. But the *karnam* has the handling of the money also?—No, he never takes money from the *raiya*s.

9435. Besides that, you depend upon him for your information in the village, in the first instance?—Yes.

9436. He stands next to the people, and you often have to call him to your office?—Yes. In order to consult him for the purpose of compiling accounts for settlement, and so on, and the village business generally.

9437. What pay does he get?—It varies from Rs. 5 to Rs. 20.

9438. How many get Rs. 20?—In this *taluk* one *karnam* gets Rs. 15; that is the highest pay in this *taluk*.

9439. Out of 54 men 49 get only Rs. 8?—Yes.

9440. When they come into headquarters do they have to come at their own expense?—Yes.

9441. Suppose there was a man fitted to carry on the current business of your office while you were away, do you think that Rs. 30 would be adequate pay?—No.

9442. (Mr. Dutt.) Will you tell us if, on the occasions of *jamabandi*, the Divisional Officer comes into personal contact with the villagers?—My experience is that the *raiya*s will not wait for the *jamabandi* if they have any grievance, on account of the quicker way that the work is done throughout the year.

9443. You mean by petitions?—By petitions, and sometimes by representations also.

9444. How many villages has the Divisional Officer in his charge on the average, roughly speaking?—About 200 or 250.

9445. In how many places does he pitch his tent, in order to do the *jamabandi* work?—Not less than three places in each *taluk*.

9446. As a matter of fact, do the villagers generally come round and say what they have to say, on those occasions?—They will only come if they have not already represented their views by way either of petitions or personal representations to the Collector.

9447. But on such occasions do people come forward, and when the tent is pitched, do they come and say what they have to say?—Nobody comes except the few who may have grievances just for the time.

9448. What power has the Collector to order remissions in the case of wet crops? If the rule is that the Collector is empowered to grant remissions when 15 annas of the crop have failed, that is to say, when the harvest is only one anna, do you think that that gives sufficient relief to the people?—My view is that the Collector should have extra power in that direction.

9449. Suppose three-fourths of the crops have failed, should the Collector have power in that way?—At least up to that limit.

9450. Do you think the Collector should have some power of granting remissions in the case of the failure of dry crops?—It would be a great boon to the people if that power was granted to the Collector.

9451. In the levy of irrigation rates do you find that the policy is too much dominated by considerations of revenue?—I cannot answer that question, but what is now collected in the shape of water tax seems to be a fair return for the benefit given by the supply of Government water to these crops.

9452. The water tax was collected separately from the land tax before the re-settlement. Now the two taxes have been consolidated?—Yes.

9453. Suppose a man grows what you call a double crop—a crop which is on the land for more than five or six months—do you charge him 50 per cent. more of the water rate only, or of the land rate and water rate consolidated?—In the case of consolidated wet lands whatever is charged on account of land cess goes in the shape of water tax, but as to the way in which it is fixed, it is taken to be half of the consolidated wet assessment.

9454. The local cess is calculated on the consolidated rate?—Yes.

9455. Previously the local cess was reckoned only on the land tax?—And water tax too.

9456. How many years has that been in force?—Before the consolidated assessment was introduced, the land cess used to be calculated not only on the land tax, but also on the water tax; the two are now consolidated.

9457. So there has been no increase of the local cess in consequence of the consolidation?—I do not think so.

9458. Some lands which are low are classed as dry lands here and there?—Such cases will be found in the delta, because at the time of the re-settlement, and when lands were classed as consolidated wet lands, the Settlement Officer had to observe the principle that only those lands which were continually under wet irrigation for five years prior to the date of re-settlement were classed as consolidated wet. In so doing there was no opportunity, or occasion, to have regard to the level of the land; so that if any low lands happened at that time not to have been continuously under wet cultivation for five years, though they were subsequently commanded by water, they were registered as dry.

9459. (Mr. Hitchens.) Are you a member of the *taluk* Board?—Yes.

9460. Has the *taluk* Board sufficient revenue to carry out its duties properly?—One-half of the proceeds are alone to be expended by the *taluk* Boards.

9461. How much does it amount to in round figures?—The total assessment of the *taluk* is 12 lakhs; one-sixteenth of it is the full proceeds of the local cess; one-half of that alone is allowed to be expended by the *taluk* Board, the other half being the District Board fund.

9462. Is that enough to enable you to perform the duties which are imposed on you as a Board?—We get some grants from Government occasionally.

9463. But adding it all together, is that enough to enable you to perform your duties properly?—It is desirable to get more if possible.

9464. (Mr. Meyer.) You spoke of the *taluk* head accountant as being merely an expert in treasury work; is that quite correct?—He is expected also to supervise the correspondence work, being himself a clerk in charge of various branches of correspondence.

9465. What is the previous career of an ordinary *taluk* head accountant; has he been a revenue inspector?—Yes.

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M. R. Ry. Y.
Venkata Rao
Avargal.

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9466. As a revenue inspector he would have had a general knowledge of revenue administration?—Yes.

9467. Would he not be fit, therefore, to take charge of the work during your absence to a certain extent?—Yes, to a certain extent; it is better to have a man whose time can be devoted to the supervision of the office, if possible.

9468. Are you aware that it has been proposed to raise the pay and status of *taluk* head accountants?—Yes.

9469. You spoke about the *karnam* receiving only Rs. 8. Is that his only source of livelihood?—They are generally men who have lands of their own.

9470. The position of *karnam* gives them prestige in the village?—Yes.

9471. The principle of the assessment in this province is that Government is entitled to a half share of the nett profits after deducting the expenses of cultivation and so forth?—Yes.

9472. The application of water to different lands has different results?—Yes.

9473. Water applied to one class of land may raise a poor crop, whereas applied to another class it may raise a good crop?—Yes.

9474. Was that the reason why Government altered the fixed water rate charge in this district, and started the consolidated assessment?—Yes, and they also introduced differential water rates, in order to remove the anomaly incident to the charge of the uniform rate for lands of all descriptions, irrespective of natural facilities for irrigation and drainage.

9475. (*Sir Steyning Edgerley.*) We were told last night that the control of the Engineering Department stops at the pipes. What happens, exactly, after the water leaves the pipes?—The village officers are expected to take charge of that water and distribute the same equitably to the holders of fields, but my experience is that generally they will be glad to be benefited by the advice of the sub-officers in charge.

9476. The cultivators of the plots commanded by the pipes do not arrange it by agreement among themselves?—Generally they do that also.

9477. But, in case of dispute, the village officer has to settle the matter?—Yes, and if he is not successful, they will go to the sub-officer in charge of the work of distributing the water out of the pipes, and, as he generally possesses a good deal of influence, his advice will be generally listened to by the people.

9478. Do you think that the Engineering Department could control the water all through right down to the time it reaches the individual raiyat?—I do not think so. They have got their own principles and their own lines of action.

9479. Instead of the village officer doing this last stage, could it not be done by the Public Works Officer?—I think it is best that water when it reaches the pipes should be left either to the raiyats concerned or to the village officers. The complaint is that there is rather too much control by the Public Works Department over the distribution of the water.

9480. What is your experience of the result? One witness said yesterday that the result was confusion?—I think that if the Collectors and Divisional Officers had a direct part in the distribution of water supply the result would be much better.

9481. Why do you think so?—Because it is the Collector and Divisional Officers who are looked upon as the guardians of the people's rights; whether they do really possess any such power, or

not, in case of any difficulty, they are the officers to whom the people look for help.

9482. Would you have them come in, so to speak, behind the pipes—further up in the distribution?—Further up, yes.

9483. At what point?—Up to the heads of the channels.

9484. The heads of the subsidiary channels?—Yes.

9485. How would you work that?—Up to the channels the supply comes direct from the main canals, and with reference to the area that is to be irrigated under the particular channel, the quantity of water supposed to be sufficient for that area is settled by the Public Works Department. Now, the water supplied to these channels will be either too late or too early, and that will give rise to complaints against the Public Works Department, and in case one of the Divisional Officers or the Collector during their tours happens to find that some of the complaints are justified, they cannot give immediate redress to the raiyats. The present system would be rendered more popular if the Collectors and Divisional Officers were empowered to give some instructions, or to have something to do with the distribution of the water supply.

9486. You do not think that would interfere with the working of the canal?—These remarks are applicable only to the feeding channels after they have passed the heads. It is the Collector and Divisional Officers who come into contact more with the state of the crops, and they are looked upon by the people as possessing a greater and more accurate knowledge as to the requirements of water supply than the Public Works Engineer.

9487. As to the recent change that has been made from the system of turns to the system of continuous supply, do you think that that is a good change?—I do not think so. This is the first year in which that change has been introduced, and my impression is that it has very injuriously affected the outturns of consolidated wet lands, particularly those that are classed as such, though they are comparatively high lands. There cannot be a hard-and-fast rule for such lands.

9488. You think the high lands suffer a little?—Yes.

9489. What is the supposed advantage to be gained by the change?—I believe it aims simply at the economy of water.

9490. (*Chairman.*) Does the supply of water run very short here at certain times of the year?—Yes, from November onwards. There is no lack of supply from the beginning of the cultivation season up to the end of October, or November.

9491. There is no lack of water supply during the cultivating season?—No, because there is a constant overflow at the crest of the anicut at the other side, which runs to waste in the sea.

9492. Has the fact that there is now no shortage of water during the cultivating season been due to the care with which the water is economised during the year by the Public Works Department?—I do not think so, so far as the first crop season is concerned.

9493. What is it due to?—There is the incessant flow in the river; so much so that there will be a constant overflow from the crest of the anicut for a number of months.

9494. If the control of the Public Works Department were removed, and the whole system removed, would there still be plenty of water?—Yes.

(*The witness withdrew.*)

The Hon. Mr. B. NARASIMHESWARA SARMA was called and examined.

9495. (Chairman.) You are a member of the Madras Legislative Council?—Yes.

9496. How long have you been a member?—About two years.

9497. You wish to say something to us about the way in which the Madras budget is connected with the general finance of the Government of India?—Yes. The position of Madras under the existing financial system is extremely unfortunate. The incidence of taxation per head of the population is higher in Madras than for the whole of India. More revenue has been, and is being, raised year after year than the province should bear as its fair share, and a much greater proportion of the revenue so raised has been appropriated towards the imperial share than in any other province in India. Local taxation is heavier in Madras than in any other province in India. Madras cannot by any means be described as more prosperous than other provinces, or even as prosperous as many of them; and it may, I think, be asserted that she is poorer than many, having regard to the comparatively small revenue derived from assessed taxes and customs, the relatively small number of municipalities and large towns, and the almost total absence of what may properly be described as genuine local manufacturing industries in the European sense of the term.

Table No. I. annexed hereto shows that, taking the period from 1893-94 for comparison, the incidence of taxation has invariably been higher. If the gross revenue be taken into consideration, the total excess revenue paid by this Presidency would be much larger than would appear from the nett figures.

Table II. shows that the imperial share in Madras is nearly 166 per cent. of the provincial share, local taxation being excluded; whereas in no other province does it exceed the provincial share when the revenue from taxation proper really borne by the province is taken into consideration.

Speaking generally, the commercial departments of the Government of India pay their way and are yielding a large profit. The profits may be ordinarily utilised for the reduction of the debt, and the taxpayer would be relieved of the burden of paying the interest thereon, and should loss occur at any time, it need not fall directly on the people, and need not be met out of current revenues. The Postal, Telegraph, and Mint Services have been yielding a profit, and the deficit, if any should occur, would not disturb the calculations very much. The superannuation allowances may be met out of the provincial revenues, except in so far as they may relate to the Imperial Departments; the only items therefore for which the whole of India would have to provide would be the defence, general administration of the Government of India and the Imperial Supervising Departments, the interest on the general debt, and a few Scientific Departments. The normal growth of the expenditure on the said items, except the army, may be fairly anticipated, and the deficit, if any, after deducting the expenditure from the revenues which may be treated as wholly imperial, such as opium, salt, customs, &c., would be a first charge on the provincial revenues; and the provinces would have to meet the same in proportion to their population.

The growth of provincial expenditure would be subject to the control of the Supreme Government until at any rate the people are permitted, or are in a position, to administer their revenues. Taxes would under this system be remitted whenever the provincial revenues are in excess of the expenditure, and this may be oftener than at present. Assuming that on grounds of public policy taxation cannot be allowed to be remitted in one province without a remission in all, the surplus balance would be expended in the development of the resources of the province. The land revenue may be permanently settled under this scheme and the

requisite funds raised, after due deliberation and discussion in the shape of taxation.

This greater decentralization would enable the Local Governments to know where they are, would lead to a greater uniformity and continuity of policy in administering the revenues, and the people may be given a real power in shaping provincial budgets, without weakening the Executive or interfering with the general policy of the Government of India. The result of this scheme would be a reduction of the burden of Madras by 1,73.6 lakhs. The total amount of the imperial share of the provincial revenues in 1907-08 is Rs. 45,87,19,000, and deducting therefrom the opium revenue of Rs. 7,27,60,000 the balance of Rs. 38,59,59,000 is contributed by the provinces, and the share of Madras would be $\frac{8.5}{100}$ thereof, or Rs. 6,34,95,000, whereas it is 808 lakhs.

Greater power should be given to Collectors to grant remissions, and in the case of failure of dry crops also within defined limits.

The Executive Officers do not seem to possess sufficient knowledge of the vernaculars to converse freely with the people; an apparent want of sympathy with the articulate middle classes, and the notion that prestige would be lowered by the officers making themselves unduly accessible, and, possibly, a feeling of helplessness to do any real good, stand in the way.

Officers are transferred too often, and cannot possibly take a real interest in the *taluks* or districts.

I am strongly in favour of the creation of Advisory Councils to assist Divisional and District Officers. The Councils would be of infinite help in the administration of income tax, forest reserves, sanitation, during epidemics and in times of trouble or panic, when schemes or plans are introduced, e.g., in the matter of the introduction of new rules of irrigation in the Godavari delta in this year.

I cannot recommend too strongly the creation or revival of the village panchayat system to facilitate the administration of nearly all the matters referred to in the question.

There is partial justification for the feeling that the formation of the District and Local Boards as at present constituted has only served to relieve the provincial revenues of a portion of their legitimate burden, and increased the burden of the taxpayer in the shape of local taxation; there is absolutely no reason why there should not be a decentralization of functions and powers and a real living voice be given to the people in the administration of funds for education, sanitation, roads, &c., when questions of general policy are not involved.

TABLE I.

Incidence of Taxation.

Year.	Average per head for the whole of India. Statistical Atlas.	Average incidence in Madras as per Administration Reports.
	s. d.	s. d. Rs. A. P.
1893-94 ...	3 0	3 6 $\frac{1}{2}$ 2 10 6
1894-95 ...	3 1 $\frac{1}{2}$	3 8 $\frac{1}{2}$ 2 12 1
1895-96 ...	3 3	3 8 $\frac{1}{2}$ 2 12 8
1896-97 ...	3 1 $\frac{1}{2}$	3 7 $\frac{1}{2}$ 2 11 2
1897-98 ...	3 1 $\frac{1}{2}$	3 9 $\frac{1}{2}$ 2 13 9
1898-99 ...	3 3	3 9 $\frac{5}{12}$ 2 13 5
1899-1900 ...	3 1 $\frac{1}{2}$	3 8 $\frac{1}{2}$ 2 12 4
1900-01 ...	3 2 $\frac{1}{2}$	3 7 2 11 0
1901-02 ...	3 4 $\frac{1}{2}$	3 7 $\frac{5}{8}$ 2 11 10
1902-03 ...	3 5 $\frac{1}{2}$	3 9 $\frac{1}{2}$ 2 13 4
1903-04 ..	3 5 $\frac{1}{2}$	3 8 $\frac{5}{8}$ 2 12 10

REMARKS.—The revenue from registration does not seem to have been included in the Madras figure; if included the incidence would be higher, and the rate would be still higher if local taxation be included.

The Hon.
Mr. B. Nara-
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Sarma.

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TABLE II.

1907-08 Budget Figures.

The Hon.
Mr. B. Narasimheswara
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Name of province.	Imperial share.	Provincial share.	Local.	Total.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Central Provinces and Berars.	1,18,62,000	2,27,35,000	19,30,000	3,65,27,000	The Imperial share is about half the provincial and one-third of the total.
Burma	4,15,50,000	4,53,43,000	30,89,000	8,99,82,000	Opium accounts for Rs. 6,50,000 and Customs Rs. 1,35,23,000, the duty on exports being 85 lakhs. The Imperial share is less than the provincial.
Eastern Bengal and Assam.	2,09,72,000	2,39,49,000	32,32,000	4,81,53,000	Less than provincial.
Bengal	12,64,80,000	5,17,71,000	52,21,000	18,34,72,000	Rs. Opium accounts for ... 6,22,75,000 Customs " " ... 2,01,88,000 8,24,63,000
United Provinces of Agra and Oudh.	5,99,54,000	4,66,31,000	64,15,000	11,30,00,000	Opium accounts for Rs. 6,10,000 and the Imperial share exceeds the provincial.
Punjab	3,06,60,000	3,14,88,000	36,00,000	6,57,48,000	Less than provincial, and Rs. 1,78,20,000 is irrigation cess.
North-West Frontier Province.	42,20,000	...	3,05,000	45,25,000	
Madras	8,08,55,000	4,85,43,000	1,08,90,000	14,02,88,000	The Imperial share is 166 per cent. of the provincial share. Nowhere is so much local revenue raised.
Bombay	8,28,30,000	5,76,33,000	43,85,000	14,48,48,000	From this 80 lakhs of opium revenue and a large portion of the customs revenue of Rs. 2,92,70,000 would have to be deducted. Bombay being the gate for the whole of India; the Imperial share would be about as much as the provincial.

9498. You would draw our attention to the fact that taxation in Madras is in your judgment higher than it is in other Governments in India?—Yes, on the average.

9499. Do you say that that is due to the control by the Government of India over the financial position of Madras?—It is due to the way in which the control is exercised, and to the principle on which the Government of India levies assistance from the provinces.

9500. Would you explain that in a little more detail?—Forty-five crores of rupees are levied every year, roughly, from all the nine provinces. Excluding opium, there would be about 38 crores collected from all the provinces. If the population test be applied, Madras would have to pay only about 630 lakhs of rupees, whereas the imperial share at the present moment is about 808 lakhs of rupees; that is, we are asked to contribute towards the imperial expenditure much more than our proper share because other provinces are paying less; we are paying more than our share, especially considering the comparative richness and resources of the different provinces.

9501. In your judgment then the fairest way of levying revenue is for the Governments, both provincial and central, to raise their revenues by a *per capita* tax?—No, not so much per head; that could not be done; that is not possible.

9502. But you say Madras pays more because her population is greater?—No, it is not because of that; I say she pays more in proportion to her population.

9503. Then it must follow that the population is a governing factor in your system of taxation?

—Population is one test; secondly, there is the test of means also.

9504. Have you anything to say to us as to the system under which the Government of India requires the Government of Madras to submit its budget for consideration?—The average expenditure during a particular quinquennial period is taken into consideration, I believe, and Madras is asked to submit its budget with reference to the future increase, if any, that may be absolutely necessary, and the budget is submitted to the Government of India about January.

9505. Perhaps you are not quite familiar with the details?—I am familiar only with such details as can be gathered from books—not the practical working.

9506. (Mr. Meyer.) You suggest that the average incidence of taxation in Madras is greater than that for the Indian Empire as a whole. Is that not naturally so? Does not the Indian Empire include less developed, and poorer, tracts like the Central Provinces and Baluchistan or Upper Burma?—It does, but the increased expenditure on those provinces is comparatively small, so that you may leave them out of account.

9507. Is it not natural that in the Indian Empire, which includes provinces in different states of development, the older provinces along the coast should pay rather more per head than the general average?—I should submit not, as a general proposition, but I think that that proposition hardly arises in this case, because it is only the Central Provinces that pay to the extent of about 80 lakhs less than their proper share.

9508. Your test here is by population. Is not the gross revenue of Bombay much the same as the gross revenue of Madras or somewhat more?—Yes.

9509. Do you know what the population of Bombay is as compared with that of Madras?—Much less, about 20 millions.

9510. It is about half?—Yes.

9511. Therefore, on your showing, Bombay would have double the grievance of Madras?—But a portion of the revenue, which is shown as revenue there, is not revenue proper; about 3 crores is customs duties, which appertain to the whole of India, and about 80 lakhs is opium. If you exclude those, the figures would be much fairer.

9512. Still, could not Bombay make out a much better case than Madras if you take this head of the case?—It could make out a fair case; I do not know that it is a better case.

9513. You are careful to deduct the customs and opium revenue in certain provinces as not appertaining properly to the province; you have made no deduction for customs in Madras; why?—Because what is imported at Bombay and Calcutta, generally travels throughout the whole of India; but I do not think the other provinces share the produce which is chiefly imported into Madras.

9514. Is there not a considerable amount imported into Madras which goes on to Mysore?—Comparatively speaking; it is not a very appreciable quantity.

9515. To that extent you are taking credit on behalf of Madras for revenue which it does not really pay. Are you aware that Madras sends a large amount of salt to Bengal and to the Central Provinces?—It does.

9516. The salt duty is paid here in Madras?—It is.

9517. Who pays the tax really?—The provinces which import it.

9518. Have you made any deduction on that account?—I thought it was such an inappreciable quantity as to be a negligible quantity. Assuming we could deduct 10 or 20 lakhs, the proportion would not be very much affected.

9519. You spoke about the imperial share as about 8 crores odd, as against 4·5 crores for the province. Does that imply that the whole of it is taken by the Government of India from Madras?—Yes.

9520. Does not the Government of India revenue take a share of the expenditure on excise, forests, and many other things in Madras?—Yes; some in other provinces.

9521. That really comes out of the imperial revenues?—Yes.

9522. Then it is not quite accurate to imply that the whole of the money raised in Madras, which is allocated to the imperial share, is taken from the province?—It is taken away because it is imperial expenditure; the same as in other provinces also.

9523. Then again, you speak of the burden of the debt upon the taxpayer. Is there any such burden?—I said that it is almost a constant quantity; it may be equally shared; I did not make any statement as to whether it is burdensome or not.

9524. Are you aware that the profits on railways and productive irrigation works are sufficient to pay the whole interest of the debt, and to leave a substantial margin?—Yes, I am aware of that.

9525. Then how can you speak of it being a burden?—Of course it is a burden as long as it is there; it is an incident of the debt; not that it is a burdensome debt.

9526. Your idea is to give the Government of India the cost of the imperial departments, and to give it just enough money to meet that?—And any increase if necessary would be distributed over the provinces.

9527. But you speak in your memorandum as if the cost of the army would be more or less balanced by the revenues from opium, salt, and

excise?—No; I must have expressed myself unhappily; it would not balance.

9528. In your opinion should opium, salt, and customs be entirely imperial?—Yes.

9529. There would still be a considerable amount to be raised from the provinces?—Yes, about 23 crores this year.

9530. And you propose the population test?—Yes, as a fair test.

9531. Would you apply that within this Presidency?—I would not apply that test here.

9532. You would not apply it to the delta districts as against, say, the Ceded Districts, but you would apply it in India?—For the reason that there must be some limit, and the provinces have special interests of their own, which are not identical with the interests of others.

9533. You consider the population test a fairer test than any other?—A fairer test for the distribution of the incidence of taxation.

9534. Would it not be fairer to take it according to the revenues of the province?—Provided the conditions under which the revenues are raised are the same in all provinces.

9535. Would it not be necessary to make continual revisions under this system?—Not to a large extent.

9536. Suppose, for example, that the receipts from opium were largely reduced owing to a change of policy; that would land the Government of India in a deficit under your system, and it would be necessary to seek more money from the provinces?—Yes.

9537. There might be disputes as between the Government of India and the provinces as to the way in which that money was to be obtained?—No, there need not be, if a definite principle was laid down.

9538. You are familiar with, or know something about, the provincial settlements?—To some extent.

9539. Was it not one of the grievances raised against them in the provinces that they were constantly liable to revision?—Yes.

9540. There have been very large decreases in the taxation from salt of late years?—Yes.

9541. Would those have been possible under the system you advocate?—Yes.

9542. So far as Madras, at any rate, is concerned, you say you might have reduced the salt tax if you had been allowed what you consider a fair share of your own revenues?—Yes.

9543. Is not the salt tax an imperial tax?—I could have reduced the salt tax too in my own province.

9544. But in other provinces?—Possibly not.

9545. Under your system there might be a large reduction in Madras, but other provinces might have to pay more?—As they used to do.

9546. You would therefore be in favour of differential duties all over India?—If need be.

9547. But you said that salt was to be one of the items of imperial revenue?—If they could not get from a particular province so much by reducing the taxation, that taxation must stand.

9548. Everything must be looked at from the provincial standpoint?—I do not say that, because as the imperial expenditure grows, the provincial expenditure also grows. The provinces must contribute more.

9549. Suppose the Imperial Government preferred not to reduce expenditure?—I say the Imperial Government must have a control over expenditure until the people have a voice in distributing the money.

9550. What sort of control?—Just the same control that they have at present, or it might be modified; I mean something like the control they now exercise over increase of establishments or the incurring of recurring expenditure.

*The Hon.
Mr. B. Narasimheswara
Sarma.*

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9551. Under the present system the Government of India occasionally gets large surpluses, and it is thereby enabled to reduce taxation all over India. Under your system the Government would have only enough to spend; it would have no surplus?—Very little surplus.

9552. Therefore, any reduction of taxation must be made by the Local Government?—There would not be much possibility of reduction by the Imperial Government, but there would be a reduction.

9553. Suppose the Local Government says: "We do not want to reduce taxation, we will spend money on more schools, or we will have more Sanitary Officers"; would you be satisfied with that decision?—I would leave the Imperial Government control over the expenditure of the provincial Government until the people are in a position to have a voice, or are allowed a voice, in questions of taxation or expenditure.

9554. Under the system you propose, we are supposing (quite hypothetically) that the Government of Madras has accumulated a large surplus, and prefers, instead of reducing taxation, to spend the money on schools, or on sanitation, or roads, or anything else, and you, and other people, are not satisfied with that, and would prefer the taxation reduced. Do you mean that you should have the right of going to the Government of India and saying: "Please compel the Government of Madras to reduce taxation"?—You will remember that I said, if the Government of India had the control, the provincial Governments would not be able to increase their expenditure, but taxation would be necessarily reduced; I leave the control to the Government of India.

9555. Control of the same character as is exercised under the financial regulations—control over the creation of fresh appointments, and control over budgets; you would leave all that to the Government of India?—Largely.

9556. But you would make the revenue provincial instead of imperial, to a large extent?—Yes.

9557. (Sir Steyning Edgerley.) What is the ultimate object you have in view in suggesting this decentralization of finance?—Two objects: first, that one province may not be burdened unduly simply because the Government of India may not, for various reasons, find it expedient to tax other provinces; secondly, that the growth of imperial expenditure may receive some normal check.

9558. You seem to say that it would lead to greater uniformity and continuity of policy in administering the revenue?—Yes.

9559. In what way; apparently, *primâ facie*, you rather break it up?—I mean uniformity in the particular province; I do not mean uniformity in the whole of India.

9560. In short, you refer to the provincial revenue, not to the whole revenue of the country?—Yes.

9561. You add: "And that the people may be given a real power in shaping provincial budgets." Do you think that that result would follow?—That would be more possible under my system than the present system. Under the present system land revenue can never be made permanent, because as the imperial needs increase, the Government of India would naturally find it convenient to raise the land revenue, treating it as rent; but, under my system, inasmuch as local taxation is necessary, it is quite possible that land revenue proper would be made permanent, and, if there were any special need, the same revenue might be raised in the form of cess after due deliberation. That would lead to a more equitable distribution of taxation, because one province is permanently settled, another is not, and the revenue that is raised in one province goes for the convenience of another province that has already been permanently settled. I think that is unfair. The system could be introduced into Madras, for instance, subject to the proviso that where additional taxation is needed, it could be raised in the form of a local cess.

9562. If you put on local cesses, would you put them on land?—Land or anything else, according to the needs and means of the people.

9563. Then your settlement would be really no more permanent than if you raised a consolidated tax when the prices justified it?—Not necessarily when the prices justified it, but when there is need in the province. I would not raise it by a single pie, even when there is a rise in prices, unless the needs justified it; then the matter would have to be put before the Legislative Council and before the Government of India, and finally, when it was approved, there would be new taxation introduced proportionate to the needs of the people.

9564. Would you explain what you mean by this phrase: "real power in shaping the provincial budgets"? Do you mean that the provincial Government is likely to be more responsive to public opinion than the Imperial Government?—I say the Government of India would be able to give the people a real share because this would be a purely provincial matter. It would not be mixed up with imperial policy of any kind, and there would be no harm in allowing the people free control as to the way in which expenditure might be distributed.

9565. Do you think that the representations of the people as to local needs would be more effective when made to a provincial Council than when made in the Imperial Council?—They are equally ineffective under the present system.

9566. Do you think that if you had your system of provincial finance, it would be possible to actually discuss the budget in the provincial Council before the year began to which it related?—I think it would be possible to give more power in the matter of adjusting the budgets than at present.

9567. You say that the present Local Fund system in Madras is practically a transfer of liabilities, not a transfer of responsibilities. Do you think that Lord Ripon's policy has been used in that way?—The effect of it is that; whether it was intended, or not, is a different matter; I do not think it ever was intended, but that is the effect.

9568. You say the burden has been shifted on to the local bodies without the corresponding shifting of control by the people?—Yes.

9569. How do you think that has been done?—I think under the present system where there is a local Legislature the Local Government has the right to impose taxation, subject, of course, to the permission of the Government of India. Suppose there had been no such thing as local self-government, the matter would have been purely imperial and provincial.

9570. You have got your District Boards and municipalities, and they have certain duties, and they have certain funds?—Funds raised out of local taxation purely, which would have been met from provincial taxation if the Local Boards Act had not been passed; so that under the Local Boards Act we have additional taxation without any real power to administer the revenue raised by it, the same needs would have been met from provincial funds; I do not see what the gain has been from the passing of the Local Funds Act.

9571. Do you say that the Local Boards have no power at all in spending the local revenue?—Virtually not; they cannot shape their policy in any way they like for the sake of uniformity.

9572. Is that true as to education?—Yes.

9573. Do you mean that officers of the Government are in the majority on these Boards?—They form the majority naturally, because they are either nominated councillors or Government Officers. What they say will be carried, and consequently there is no real controlling voice.

9574. (Mr. Dutt.) Under your scheme would it not be possible that the same tax would vary in different provinces; for instance, income tax might be 5 per cent. in one province and 2½ per cent. in another?—No, that would not be possible, because it is raised under an imperial Act.

9575. In the matter of provincial taxation it might be possible?—As to purely local taxes, yes.

9576. You said that it is possible for the land revenue to be made permanent if your scheme was adopted. Are you aware that many checks on the provincial Government in the matter of land assessment have been prescribed by the Government of India? Are you aware of the order issued by the Government of India in 1905 as to remissions in time of calamity?—Yes, but if it could be made permanent there would not be any need for such rules.

9577. Under those circumstances, if the provinces have a free hand, are they more likely to make the assessment permanent?—There would be a chance, because there would be no need of change; the revenue would not be connected with imperial revenue in the strict sense of the term, and therefore there would be a greater probability of the land revenue being made permanent.

9578. When the Government of India proposed to make the land revenue permanent it was some provincial Governments which objected?—That was in the old days.

9579. From the time of Lord Canning to the time of Lord Ripon?—I am aware that the Local Governments would, of themselves, not be likely to forego this revenue.

9580. (Mr. Hitchens.) You gave us two reasons why you wanted to devolve more financial responsibility on to the provincial Government. One of them concerns the incidence of taxation, into which I do not propose to go. The other reason why you wanted your scheme was that in that way the growth of imperial expenditure would receive some "normal check." Do you mean that the balance in order to make up their budget would come from a direct contribution by the province, and therefore the Government of India would be very chary in asking for an increase?—Yes; and they would have to go up to the level, also, of the poorer provinces, otherwise those provinces would have to raise additional taxation.

9581. Their expenditure would be limited to the amount that the poorest province could contribute?—And by consideration of having to raise taxation in the poorest provinces also.

9582. That is to say, if a certain province was so poor that it could not make any increase at all, and another was very flourishing, the Government of India would not be able to make any increased demand?—Not necessarily. What I submit is that you may borrow money if necessary for a time, if there is any chance of that province developing its revenues in the near future, or, in the case of a hopelessly insolvent province, provision might be made for the amount being distributed among other provinces; but such a case would not arise except possibly with regard to the Central Provinces.

9583. Suppose it became very important for the Imperial Government to raise money?—The provinces would pay their share; the share of the poor provinces would be a very small one. They would not be paying more than their share as they are now. Burma is paying more than its share, so is Eastern Bengal, so is the United Provinces; it is only the Central Provinces that is paying less than its proper share. Therefore I say that any deficit would be made up by a loan for instance from the imperial revenues or from the richer provinces, until the poor province was able to make up the sum; or if the province was hopelessly involved, the Government of India could make special provision, and ask other provinces to contribute.

9584. Your point was this: "In that way the growth of imperial expenditure would receive some normal check"?—The Government of India would be more chary in increasing expenditure, that is what I mean.

9585. Do you not think that the Imperial Government should be in a position to increase taxation if it thought it was necessary, or to decrease it if it thought it was possible?—Under my system it is only the unproductive expenditure that is in the hands of the Government of India, except with regard to a few Scientific Departments; therefore there would be no great harm if the Government of India found that it must take special precautions to check the growth of expenditure. With regard to productive expenditure, the whole of it is in the hands of the provincial Governments, and therefore there would be no undue limitations placed in the way of the provincial Governments. As regards unproductive expenditure, too, if it should be absolutely necessary, there should be contributions from all the provinces.

9586. (Chairman.) You conveyed to us that the Government of Madras, and incidentally, I presume, certain other provincial Governments, were taxed because "it was not convenient for the Government of India to tax other provinces"?—Yes.

9587. I understand you suggest to us that the incidence of land revenue in Bengal is too low, and in Madras and most other provinces too high. That, as I follow your argument, comes from the excessive power in the hands of the Government of India?—They have got excessive power to this extent, that they might raise the necessary revenues by increasing the contributions from other provinces, without disturbing the state of things in some provinces. It comes to the same thing. For instance, we will take Bengal, or the Northern Circars in our own Presidency, or some places in the Central Provinces. The land revenue is now permanently settled there; that province naturally contributes less towards imperial expenditure than other provinces. Now, it will not be possible under the present system to ask the Bengal Government for instance to pay any share, because they will say, "The land revenue is imperial: we are paying the same amount of income tax and other taxes which are imperial, and they are equal in all the provinces; how can we raise more taxation," and the Government of India has no reply. Under my system, Bengal, or the Northern Circars, or whatever it may be, would have to raise the necessary taxation if there was a real need.

9588. Are you aware that at the present moment a quasi-permanent financial settlement is being made with Madras, in which the contribution of Madras to the central exchequer in India is being reduced in small items from $\frac{2}{3}$ to $\frac{1}{3}$ of the revenue derived from the province?—I have heard of it, but I have no definite information.

9589. If that is true, although there is a difference between the permanent land settlement in Bengal and the temporary system in Madras, it is yet possible for the Government of India to reduce the contributions of the various provinces?—Yes, if they take less. I should like to add this on the point as to whether the provincial Governments would have an eye to the growth of revenue. I would like to give you as an instance the growth of income tax in Madras; from 1886 to 1902-03 it has risen from 13 to 29 lakhs, over 116 per cent. Under Part IV., which affects the common people, the tax has risen from Rs. 8,68,000 to 22 lakhs, that is, 175 per cent.; whereas in other provinces the increase is about 10 or 15 or 20 per cent.

9590. Is income tax levied upon accumulated profits?—Virtually it comes to that in the assessment.

9591. Then is not the growth of income tax a guide to the increase of prosperity in the country?—Of a particular section of the community, yes, if the taxation is really fair.

(The witness withdrew.)

The Hon.
Mr. B. Narasimhaswara
Sarma.

5 Dec., 1907.

M. R. Ry. SUBHA RAO PANTULU AVARGAL was called and examined.

M. R. Ry. '9592. (Chairman.) You were a member of the Legislative Council of Madras and of various local bodies engaged in Local Government for a number of years?—Yes.

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The administration has in a manner become mechanical and it may be briefly described as an administration of reports and statistics. The personal element of the Executive Officer, including the tahsildar, does not play an important part, and not much discretion is left to local officers in the administration of the district. The most important portion of the work of the local officers is now the collection of revenue. At one time they had large discretion in the matter. They would allow raiyats who could not afford to pay in time, to give security of property for payments, leaving such property in his possession. They would allow payments to be postponed and in various ways consult the convenience of the raiyat. A rule was issued some years ago that not a pie should be left uncollected by the end of the *fasi*; latterly this was changed from the end of the *fasi* to the end of March, and now the rule is that every pie should be collected punctually according to the dates fixed. It is an open secret that village officers find money in case of shortage of collections, so that they may be in a position to report *nil* balance for their village.

No discretion is left to the local officer to grant any remission whatsoever in individual cases where there is a partial loss of crops on wet lands. It is only where there is a total failure of crops on wet lands that he can grant remission, and total failure is determined only when there is no more than one anna or one-sixteenth of the "ordinary crop" on the entire field and not on portions thereof. With regard to dry lands, the local officers have no discretion whatever to grant remission in individual cases.

The distribution of water is entirely under the control of the Public Works Department. The inferior agency for the distribution of water, viz., the Delta Superintendents, is corrupt. The Revenue Department is powerless to help the raiyat with regard to his complaints about the inadequate supply of water. In consequence of the new system of pipe irrigation introduced *en bloc* into almost the whole of the Godavari delta in the beginning of this season without consulting the Revenue Officers or the people concerned, the supply of water has not been adequate and there have been loud complaints to the revenue authorities against the procedure adopted.

In several other matters local officers are tied down to rules and have no discretion whatever to spend small sums in anticipation of sanction.

An Upper Subordinate Service might be created on salaries beginning with not less than Rs. 50 and tahsildars and deputy tahsildars, etc., recruited from their ranks and not from those who have risen from clerkships on Rs. 15.

It would be well if the inspection made by the members of the Board of Revenue were not confined to their special departments, but extended to the administration of the district in general, the relation between the European officers and the people, and the economic condition and welfare of the district, etc.

I am of opinion that the policy of Government is too much dominated by considerations of revenue.

- (a) The latest example of this tendency is to be found in the way in which Government enfranchised the service *inams* in proprietary villages under Act II. of 1894. When similar *inams* were enfranchised in Government villages, they fixed the quit rent at five-eighths of the *paimash* assessment and placed them on the same footing as other *inams* enfranchised by the *inam* Commissioner. But when the Act was brought into force, the Government

issued instructions that they should be enfranchised at the full assessment, and subjected them also to a periodical revision every 30 years. The holders of these *inams* have been reduced to the position of *raiyyatwari* holders without the privilege of obtaining remissions, which the latter possess.

- (b) The manner in which the districts of Godavari and Kistna were recently re-settled has resulted in the violation of pledges made from time to time by the Government that there would be no re-classification of soils or the grain outturn at the revision of settlement, and that the revision would be made solely with reference to the prices of food grains. Notwithstanding, the districts of Godavari and Kistna were recently re-settled on the basis of re-classification of soils.

- (c) In the re-classification of soils raiyats' improvements should not be taken into account. But when in the Godavari and Kistna deltas there was a permanent improvement in the character of the soil on account of the use by the raiyat of the anicut water for which he paid a fair commercial value as determined by the Government, the Government taxed this improvement, and made the re-classification on the basis of the *present improved* character of the soil.

- (d) Even sand taken from the dry bed of the river for *bonâ fide* domestic purposes is taxed, so also water taken from the river in pots for watering plants as well as trees. Even rain water collected in pits by the side of the railway, if occasionally used for watering plants, does not escape taxation. In a *taluk* in the Kistna district thousands of rupees were collected by way of penal assessment for earth taken from dwelling sites in villages for manuring fields, and attempts are even made to tax water taken from roadside pits for making bricks.

European Executive Officers have ample opportunities of coming in contact with the people. Under the rules they tour about their divisions for about five months in the year and have to hold *jamabandi* once a year when they might come in contact with the raiyats of the division. The *jamabandi* as at present conducted is a farce.

The obstacles in the way of their obtaining intimate knowledge of the wishes and wants of the people are various:—

Their imperfect knowledge of the vernaculars, as also of the ideals, customs and manners of the people. Their disinclination to mix freely with the people and consult them. Their exclusiveness, assumption of superiority, and want of sympathy towards the people of the country. Their consciousness that in the ordinary course they will rise to the grade of a District Collector or District Judge. Want of time due to their being called upon to discharge magisterial duties in addition to their revenue and other work.

The appointment of Indians to the Executive Council and the Board of Revenue will go to some extent to improve the present situation. Such appointments will tend to considerably check the corruption in the Subordinate Service now so much complained against. As far as my enquiries go, the services in Mysore compare favourably with those in this Presidency, the main reason being that the heads of departments there being Indians, they have ample opportunities of becoming acquainted with what is going on around them, and the consciousness on the part of the subordinates themselves that there are men at headquarters who are sure to know if they misbehave, serves also as a check on their conduct.

Some palliatives may be suggested to improve the existing state of things:—

- (1) The members of the Indian Civil Service should not be promoted to the office of District Collector as a matter of course, but a careful selection should be made on proof of fitness and sympathy with the people.
- (2) Those that are appointed to the Executive line should for some time serve as tahsildars in charge of *taluks* or portions thereof, and this will bring them in actual touch with the people and their wants.
- (3) The present vernacular tests should be made more difficult and, in my opinion, it is better to insist on a good knowledge of one vernacular than a superficial knowledge of two vernaculars, as is now done.
- (4) The duties of Revenue Officers should be lightened and they might be relieved of their magisterial duties, etc., so that they may have more time to attend to the general administration and the wants of the people.
- (5) The Collector's *sherishtadar* should be an officer of a higher grade, belonging to the Provincial Service, and he should act as a personal assistant to the Collector; and his opinion should be submitted to the higher authorities on all important matters along with the opinion of the Collector.

The important question in connection with municipal administration is how to enlarge their powers in matters of finance. The crying need of each municipality is a good water-supply and a drainage scheme, which are now beyond their resources. The recent policy of the Government of India is to restrict grants by the provincial Government for this purpose. In several municipalities the maximum amount of taxation under the Act has been reached, and there is no prospect whatever of municipal revenues becoming more elastic unless powers are given for raising funds by further taxation. But there are no further sources to be tapped. The only remedy is that a portion of the imperial revenues should be ear-marked and distributed every year among municipalities. The whole or a portion of the revenue derived from excise within municipal limits should be left to municipalities, and this will go a great way to relieve their chronic poverty. If this is not feasible, the profession tax should be abolished, and in its place municipalities be empowered to levy income-tax, municipal areas being exempted from the operation of the Income Tax Act, II. of 1886.

With regard to administrative powers, municipalities have no free play at present and are too much restricted by Government control.

- (a) Municipal schools are run practically by the educational inspecting agency of Government. They are subject to their supervision and control. Though the power of appointment, dismissal, and promotion is vested in the Chairman, still in practice the recommendation of the educational authority is absolute. Even in the case of leave and transfer, the Inspecting Officer takes the initiative and appoints or transfers a person subject to the approval of the Chairman later on. Municipalities should be placed in this respect in the position of the Managers of aided schools.
- (b) Government medical subordinates employed in municipal hospitals are generally appointed and transferred without consulting the wishes of the Council. The Medical Department should invariably consult the wishes of the Councils in appointing and transferring medical subordinates in municipal institutions.
- (c) The working of section 39 of the Municipal Act with regard to Municipal Secretaries has not been a success in several places. It has brought into existence a conflict

between the Council and the Secretary when the Secretary is supported by the Government officers. Under the Act the Secretary is independent of the Chairman in the control of the office and collection staff, though the Chairman is directly responsible for municipal administration and the entire executive power is vested in him. I think the Secretary must be placed on the same footing as the other servants of the Council.

- (d) Municipalities ought to have control over the location of liquor and toddy shops within its limits, and should have some power to inspect them and see that the rules are observed, and that these shops are not a nuisance to the neighbourhood.
- (e) At present there is a double detective and prosecuting agency—municipal and police—regarding the offences against the Municipal Act. The result of this double agency causes much oppression, besides resulting in inefficiency. With regard to offences under the municipal law, municipalities should either have a separate police force of their own, the ordinary police having nothing to do with this branch of work, or the police force must be separated and a part thereof deputed for municipal work, acting under the control and supervision of municipalities.

District and *taluk* Boards, as at present constituted, are quasi-departments of Government, and the people have no effective voice in the control of Local Fund affairs. It is desirable that each *taluk* should have a *taluk* Board, as far as possible with a non-official President and Vice-President. The District Board should consist only of members elected by *taluk* Boards from among their number with an elected President wherever available. The members of *taluk* Boards should be elected. The Collector and Divisional Officers might be *ex-officio* members of the District Board and the tahsildars *ex-officio* members of the *taluk* Boards of their *taluks*.

Taluk Boards might be given some control over the disposal of unoccupied land in the villages belonging to Government. They might well be consulted in the disposal of such lands, and in case the Executive Officer differs from the Board, the matter should be submitted for the orders of Government.

I am against investing the District Board with powers of supervision and control over smaller municipalities. If feasible, a District Committee consisting of representatives—one elected by each municipality and *taluk* Board and one by the District Board where necessary—might be formed for each district with certain defined powers affecting local self-government in the district. Such a body may be entrusted with some of the powers now exercised by the Collector and Government, such as the conduct of elections, questions relating to taxation, etc., subject to such rules as the Government may frame in such matters, and the general inspection of the working of local bodies. The experiment may be tried in selected localities at the outset.

Under British rule the village panchayat system has disappeared. The village headman and *karnam* have lost their old status. They have become practically mere tax-gatherers of the village and the instruments of the Revenue Officers in the collection of revenue. The position of the village munsiff does not inspire confidence in the village, owing to various causes. There is now little inclination in the village to refer disputes to arbitration. No doubt the Village Courts Act, I. of 1889, authorizes village munsiffs to entertain suits up to Rs. 20. But the bulk of suits below that amount is tried by the district munsiffs. It would be a great advantage if panchayats are constituted for the trial of petty civil and criminal cases and also for looking after sanitation, education, and police in the village. The panchayat may also take cognizance of such revenue matters, especially irrigation disputes, as may be left to it by the revenue authorities. On such a panchayat, especially in the trial of civil and criminal cases,

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the village munsiff and karnam should have no place. The members of the panchayat ought to be elected and not nominated. The jurisdiction in the trial of civil suits must be exclusive and not concurrent with other Courts. The Board for education and sanitation may be similarly constituted. The unit of area may be a single village or group of villages, according to local conditions. The legislation that might be introduced for bringing into existence these Boards should at the outset be more of an enabling character giving the villages the right to apply for the introduction of the Act.

I view with favour the formation of Administrative Councils consisting of the District Collector and at least two Indian gentlemen of independence, seeking no favour or promotion at the hands of the Government. To secure such persons and make the Council really effective and popular, one of them at least must be elected at the outset. I think such a Council might command the confidence of the people in matters that may be specially delegated to them, such as revisions of settlement, remissions, famine relief, plague measures, education, agricultural loans, irrigation questions, the administration of the income-tax and excise, control and supervision of Local Boards, &c. In case the creation of Administrative Councils is not feasible, the creation of Advisory Councils for the district might be of some help for the present in the administration of the country. It might consist of about a dozen persons and be formed on an elective basis. The opinion of the Council on any subject referred to it should be submitted to the Government with that of the District Officer; and there must be sufficient safeguards to ensure that the opinion of the Council is availed of in the administration of the country and not treated as the opinion of assessors in Sessions cases triable with them.

Whether Advisory or Administrative Councils are brought into existence or not, I think that the *jamabandi* now conducted in each *taluk* may be made a reality. On such an occasion a conference of the leading men of the *taluk* might be convened, and their wants and wishes fully ascertained. Similarly a district conference might be held once a year and its views on matters affecting the district should be conveyed to Government with the opinion of the Collector; and if it is to result in any good, the Government should communicate its views to the conference.

It is highly undesirable to curtail the right of appeal to the Local Government now enjoyed in respect of administrative action, for the right is much valued and appreciated by the people and the curtailment will cause much discontent. Besides, these appeals, when properly studied and carefully scrutinized, will afford valuable information to Government as to how several laws and executive orders are worked in practice which no official report can supply. The Government will also have the advantage of knowing how District Officers have been carrying out their orders.

The right of appeal to the Local Government, now granted to officers affecting them personally, is not unnecessarily liberal and it requires no curtailment. If it is taken away, a sense of insecurity will be engendered, and the service will not attract the best talent in the country.

9593. You have served as Chairman of the Rajahmandri Municipality for some time. Had you, as Chairman of that body, a considerably free hand in the administration of the affairs of the municipality?—No, not quite a free hand.

9594. The municipality framed its own budget?—Yes.

9595. Did it submit that budget to the Collector?—Yes, through the Collector to the Government.

9596. During the year you were Chairman, did you find that many alterations were made in the municipal budget?—It is a long time since I was Chairman, but, generally speaking, I can say that the municipality, even if it wants to increase the pay of a peon or of a clerk by a rupee, has to go up to Government for sanction.

9597. Would you suggest to us that the principal duty of a municipality is to enlarge the pay of the peons?—No.

9598. Therefore the restriction upon the increased pay of a peon could be such a very trifling matter that even if it had to go up to Government it would not be a serious restriction on the rights of the municipality?—Not a serious restriction, I would say.

9599. In the case of the more serious restrictions on the municipality, did you find that the action of the Collector restricted your freedom? For instance, during your term as Chairman did your municipality make any suggestions with regard to sanitation?—I do not recollect exactly. For instance, so far as increased taxation is concerned, the Government has got the potent voice in increasing the taxation of the town; the wishes of the Municipal Council are not of much weight so far as increasing the taxation of the town is concerned; if Government think that the taxation of a particular town should be increased, practically it is carried out.

9600. With regard to the decrease of taxation, have you a free hand?—I do not think so; neither as to increase nor decrease practically; I think the policy is determined by the Government so far as the general incidence of taxation is concerned.

9601. Your members of the municipality are elected?—Yes, a portion of them.

9602. Did you form committees to deal with this or that subject?—Yes.

9603. And did the committees, when you framed your budget, make an estimate of the expenditure each in his own charge?—They made the estimates; the supervision over the expenditure generally is entrusted to these committees.

9604. But who frames the expenditure?—The Municipal Council, as a whole.

9605. Did you find much, or any, interference with your proposals during the ten years that you were a councillor and the one year you were a Chairman?—Yes, there was usually interference with regard to how much should be spent on roads, how much on sanitation and other heads.

9606. Do you think at all events that the municipalities should be free both to increase the pay of peons and to do other things as well?—Up to a certain limit.

9607. You think there ought to be some controlling voice over the action of municipalities?—Yes, some control.

9608. You were a member of the *taluk* Board and the District Board?—Yes.

9609. The powers of the District Board and of the *taluk* Board are more restricted than those of the municipality?—Yes.

9610. Were there committees of the District Board in existence when you were a member?—I was on one committee of the *taluk* Board, in connection with education, if I remember rightly, to see whether the number of schools was sufficient and how far the number could be reduced.

9611. Were the recommendations of those committees accepted by the *taluk* Board?—I think so, generally.

9612. How many members are there on the District Board here?—At one time there were about 32 members I think.

9613. Is that number sufficient to represent the whole district which is covered by their jurisdiction?—It might be more; it might go up to 50.

9614. Would you find 50 persons in the district who would gladly go some considerable distance to attend the meetings?—Yes.

9615. If you had a system of sub-committees, how often would the members of the Board have to meet?—I think the present system would do, namely, meeting once a month; the sub-committees might meet at the time of the meeting of the Board, and might sit on for two or three days

or for any time that might be required, and go through the work.

9616. They would not find any difficulty in coming from their homes to the centre of the district for two or three days?—No, not those who are appointed to the District Board, because they are generally well-to-do people who can afford to stay away.

9617. Are the members who are now serving on the District Board representative of all the communities in the district?—Fairly, I think. I mean the intelligent portion of the district, that is all I would say. It is not by every sect that the representation is made, but a general representation of the intelligence of the district. The landed interests and the leading men of the district are generally chosen.

9618. The District Board does not frame its own budget?—It does frame its own budget; there are budgets submitted by the *taluk* Boards, which are consolidated and submitted to the Government.

9619. Are these prepared by the District Board as a whole, or by the Collector who is President of the District Board?—By the Collector.

9620. Are the members of the District Board, as a matter of fact, consulted when the budget is framed?—No.

9621. About three-fourths of the money which is expended by the District Board is raised by a cess?—Yes.

9622. And about one-fourth is provided by the provincial Government?—Yes; practically from the cesses.

9623. You would not altogether disregard the 25 per cent. which comes from the provincial Government?—No.

9624. If you had to make up that quarter, it would rather increase your expenditure?—Yes.

9625. Would it increase your popularity in the district at the same time?—Oh no.

9626. Would you agree that that sum of money which is provided by the provincial Government to the District Boards requires that there should be some control by the provincial Government over the expenditure?—Yes.

9627. But in consideration of the other three-fourths which the district finds, you think there ought to be a much greater degree of control by the members of the District Board?—Yes.

9628. Then with regard to the powers which the Local Boards Act of 1884 enables the Government to confer upon District Boards, you would like to see a considerable delegation of power under that Act?—Yes.

9629. What is it at the present moment that the President, who represents the District Board, can do—no doubt by his own authority, but in the name of the Board?—He has got entire supervision over the Public Works Department, which is the most important department of the District Board.

9630. That is, roads and buildings?—Roads, buildings, and things of that kind.

9631. Sanitation?—Vaccination and sanitation.

9632. Is there any particular direction in which (apart from a delegation of power) you, as a member of the District Board, would like to see powers given which you think could be usefully given to the Board, or are the powers of the District Board sufficient if they were only exercised by the members instead of by the President alone?—I would like the President not to be the District Collector as at present, but a non-official elected by the District Board. I would have no objection, under those circumstances, that the restrictions now placed on the President be continued for some time.

9633. (*Mr. Dutt.*) You speak of the *kistbandi* not suiting the conditions of the different *taluks* in this district?—So far as the wet kists are concerned, I consider that they do not suit the convenience of the raiyats; it would be a great advantage if the kists were altered at least by a month later.

9634. What are the kists here?—The wet kists are January, February, and March.

9635. When would you like them to be?—I would like them to be February, March, and April.

9636. The *fashi* year ends in June?—Yes.

9637. You have said in your statement that the supply of water has not been adequate, and that there have been loud complaints to the revenue authorities against the procedure adopted?—Yes.

9638. Is it the fact that crops have not been reaped by the time the kist comes round?—This year there have been loud complaints; I have got lands myself and my raiyats have also made complaints to me.

9639. Have you gone to the place, and seen whether the supply of water is insufficient?—No. I have not gone for certain reasons.

9640. Did you get any redress?—Latterly, just a month or two ago, there was a new additional Assistant Engineer appointed, who was good enough to inspect the lands, and he allowed additional spouts which gave them some relief.

9641. You think that if the revenue authorities had some control over the distribution of water you would get speedier redress in that way?—I certainly think so.

9642. And therefore you recommend that the revenue authorities should have a larger control over the distribution of water?—Yes.

9643. You have made a recommendation that when the members of the Board of Revenue come to inspect different districts their inspection should extend to administration in general and not only to their particular departments. Is that practicable?—I mean an enquiry into the general state of the district, whether the relations between the Executive Officers and the people are smooth, and whether there are no serious complaints; how the work is being conducted, whether there is oppression on the part of the District Officers, and whether there is contentment among the people. At present we do not know whether the member of the Board comes to the district or not; it is only the people connected with the department that can know of his visit to the district.

9644. You refer in your statement to a *taluk* in the Kistna district where “thousands of rupees were collected by way of penal assessment for earth taken from dwelling sites”?—Yes, that is the information I received; I did not go to that place myself.

9645. You have said that the major source of the income of the District Board is the local cess?—Yes.

9646. Can you say whether the local cess was previously assessed on the land and water rate also?—I do not remember.

9647. At present the local cess is assessed on the consolidated land and water rate?—Yes.

9648. Would the formation of Advisory Boards to advise the Collector be a move in the right direction?—Yes; between the Advisory Board and Administrative Boards I would prefer Administrative Boards, and, if that is not feasible, as the next resort, I would have Advisory Boards.

9649. Can you mention a few matters in regard to which the advice of the Advisory Board would be of value to the Collector?—In the matter of plague measures, famine relief, income tax, the general state of the country, the remissions that might be made in a particular year—what proportion they are to be fixed at—some such matters as these.

9650. Is not the income tax now assessed by the tahsildar?—Up to a certain extent, then by the Divisional Officer, and so on.

9651. In what way could the members of the Advisory Board help in the assessment of income tax?—They could give their views as to whether a man was a fit person to be assessed at a particular amount.

9652. That is to say, that, when the appeals came to the Collector, he would take the opinion of the Advisory Board?—Yes.

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9653. (Mr. Hichens.) Would you allow municipalities to frame their own budgets without any Government control?—There must be some control.

9654. You would have the budget sent up to the Government for sanction?—Yes.

9655. Would you have certain appointments subject to the sanction of the Government?—Up to a certain limit of salary they might have a free hand.

9656. And dismissals?—Dismissals also, up to a certain limit.

9657. What is your objection to leaving those matters altogether to be settled by the municipality itself?—There is no objection except that it will not be granted under the present circumstances; Government consider that the municipalities are not advanced, or at least not sufficiently advanced, to be entrusted with the power of appointing their own men up to any amount of salary.

9658. You think that the municipalities are not at the present time such a body as would make it desirable to give them full power?—Not to appoint any person.

9659. Are you afraid that some misfortune would happen—that they would do something indiscreet?—Yes, they may not select the best person available.

9660. But who would it affect in that case—who would suffer?—The municipality itself.

9661. The ratepayers?—Yes.

9662. Then will they not turn out the men who abuse the confidence reposed in them and elect some one else?—Not quite, because public opinion is not so advanced as to assert itself in the municipality.

9663. (Mr. Meyer.) Would the creation of fresh municipalities be a popular measure?—No, because as soon as the municipality is created there is taxation, and very soon the taxation reaches the maximum limit prescribed under the Act, and even the revenue that is derivable from all the sources of the municipality is not sufficient to meet its demands, so that people do not feel that they get adequate return for the municipal franchise that is given to them.

9664. There is that difficulty then in the way of the extension of local self-government—that the people themselves, or, at any rate, a great number of them, do not want it?—It is not quite in that way that I would like to put it. The finances of the municipality are so limited, and so disproportionate to its needs, that municipal administration is not popular, and therefore there must be more sources of revenue available, without, at the same time, too much burden being thrown on the people.

9665. From that point of view would there not be a danger of the revenue derived from people living in a rural area being applied to the benefit of people living in a few towns?—I consider it is altogether a mistake to apply to our municipalities the principles that are applied in the West. Our municipalities are not on the same footing as the municipalities in western countries. A great number of the people are poor and some parts are agricultural; therefore, we cannot get adequate revenue from the municipality itself. Even in England and America the liquor licenses and death duties and other sources of revenue are given to the municipalities.

9666. Do you know of any case in which a municipality in England gets the income from death duties?—The probate duties I think they are called.

9667. Or income from liquor licences?—Yes; at any rate some portion of the imperial revenue is handed over. So far as the necessities of the municipalities are concerned, some grant might be made annually by Government, so that they might satisfy all their needs and make municipal administration somewhat more popular than it is.

9668. Has not an increase of taxation to be sanctioned by the municipal Council?—Yes.

9669. Therefore, it is not precisely forced upon them by Government?—Practically, that is my experience.

9670. You spoke of the necessity of the Government securing some control over a municipality, checking the budget, and so forth. Might not that control be expediently delegated to the Collector?—No; if it is to be given to somebody, I would rather like it to be with the Government, or with some other body which is elected by different municipalities and District Boards.

9671. You mention the control of the municipal schools by the Education Department. You say that Educational Officers appoint teachers in the municipal schools and give them leave without reference to the Chairman, and then send in the matter for his formal sanction. Is that practice continued at present?—That is so.

9672. Does the same thing occur in the taluk Board schools?—Yes, I think so.

9673. Is there too much interference by the Educational Department over the educational policy of these local bodies?—Yes.

9674. As regards sanitation, do you complain of anything of the same sort; are local bodies sufficiently left to themselves in the matter of sanitation?—I think so, fairly; they have got a sanitary staff, and they look after everything except sending up estimates and so on.

9675. Have you ever considered whether they send up an unnecessary number—whether they might not be left more to themselves in regard to petty projects?—In regard to petty projects, I think they might.

9676. You refer to the desirability of the municipality maintaining a separate police force. Would that be expedient?—Yes, it seems to me to be necessary also.

9677. To deal with riots?—Not in that sense; I am only dealing with offences against the Municipal Act.

9678. You want to have two sets of police, the police for law and order, still under the Government, and the police for dealing with offences against sanitation and so forth, under the municipality?—Yes, so that the duties may not be discharged by one and the same person; a portion of the police being told off to do municipal duty. That is my idea.

9679. It is alleged by some persons that there is a certain amount of corruption on the part of police constables and others. Assuming that to be true, would you not have two bribetakers instead of one under your system?—But the number of offences would not be more, and the bribe is according to the offence committed.

9680. Are not the budget estimates placed before the District Board at a meeting?—The budget is prepared by the Collector; of course it goes before the whole Board.

9681. It goes before the Board at a special budget meeting?—Yes; of course it is sanctioned, but I would say that no one understands it.

9682. Are there not schedules showing the roads to be repaired, and the roads to be constructed, and so on?—Everything is there cut and dried, but nobody understands it.

9683. Surely you would understand it?—I was there, and I did not know one item of the budget. The budget is placed before us there, and it is passed; it is not gone through item by item, or head by head.

9684. Does it not lie on the table; is it not possible for members to find out what is being done?—I do not think it is on the table. I wanted the budget and all the papers to be laid on the table, but it was not done during the time I was a member.

9685. You suggest that the Collector should not be the Chairman of the Board, but that there should be an elected Chairman?—Yes.

9686. In that case would you give the Collector any powers of outside control?—No; it is the Government who should have that. The Collector should be a member of the Board like any other, if the Government chose to appoint him.

9687. The Collector is to be divorced from all matters affecting the welfare of the district as regards roads and sanitation and education, is that your idea?—Yes, except that as the mouth-piece of the Government the papers would go through him.

9688. He would have no direct influence?—No direct interference.

9689. Your Collector would become a mere Revenue Officer and Magistrate?—I think he has other duties besides those, which would take up all his time; I think it would be an advantage from the point of view of relieving the Collector. The Board should be in the same position as the municipality is.

9690. You think it would be really of advantage to make the Collector simply an officer dealing with revenue matters, and with magisterial work, and having nothing to do directly with the other work of the municipality?—That is my opinion, if local self-government is to be improved in any way.

9691. You spoke about the *kists* not being suitable in this district. Have you, or other people, made representations on the subject?—Yes, that was one of the points connected with the settlement raised in the memorial submitted by the District Association.

9692. That was some years ago?—Yes.

9693. But have you made any recent representations?—No, it is no use.

9694. (*Sir Steyning Edgerley.*) I understand that your local self-government organisation would be District Boards or municipalities on which the Collector would not sit, and you suggest that in order to assist the Collector you might have an elective Administrative Council which should help him in various branches. If that were realised, do you think that the Council would be adequate to exercise the outside Government control over the Local Boards and municipalities?—Yes.

9695. So that your Administrative Council might develop into a second step in local self-government, exercising higher control, and nothing need go outside the district at all?—Yes.

9696. You would in that case think it unnecessary for budgets or any other matter to go up to

Government; they could all be settled by the Collector and the Administrative Council?—Yes.

9697. (*Sir Frederic Lely.*) You have been familiar all your life with village life?—Yes, I know village life pretty well.

9698. And your father before you?—No, we do not live in villages, we live in towns like Rajah-mandri.

9699. You are a landowner?—Yes, I have got lands in villages.

9700. Can you tell me, from your actual knowledge of what is done, whether the *jamabandi* was formerly more of a reality than it is now?—Yes, that is the tradition. Some 20 or 30 years ago it was more popular, and used to attract lots of raiyats, and the Collectors used to hear their grievances and spend more time upon them.

9701. It is suggested that visiting the villages one by one brings the British officer in contact with the people just as well as at the *jamabandi*?—I do not think he visits the villages with that purpose.

9702. But if he did, is there not an advantage in getting, say, 10 or 12 villages together?—Yes.

9703. Is that not really a council of the best sort?—It would be an advantage.

9704. It is a spontaneous council?—Yes.

9705. Then as to the *karnam* in the village; he is the last in the string of officials between the Supreme Government and the people?—Yes.

9706. And in some respects he is the most important officer in the interests of the people?—Yes.

9707. We are told that the office of *karnam* is one that is much desired?—Yes.

9708. Why should you say it is desired?—Because it gives the holder some position of influence in the village.

9709. Not because of the pay?—The pay is not much, and is not attractive either; it gives the *karnam* a position and one thing and another.

9710. Irregular gains?—One thing and another—everybody understands.

(*The witness withdrew.*)

Mr. K. PERRAJU was called and examined.

9711. (*Chairman.*) You have been a member of the Legislative Council of Madras?—Yes.

9712. And a member of the municipal Council of Cocanada?—I was its Chairman for eight years. I have also been a District Board member and an Honorary Magistrate.

9713. Are the duties of the Collector of this district too numerous for any one officer to do?—Yes.

9714. You wish to lay stress upon the fact that although the Collector has all these duties to perform, very often he possesses so little knowledge of the vernacular that he cannot really discharge many of these duties adequately?—That is so.

9715. It is clear in your judgment that any officer who is the head of the Revenue Department, who is a Magistrate, Political Agent, Collector of Sea Customs, Head of the Police, Head of the District Board, and Court of Wards agent, must especially know the language which is spoken by the people over whom he has jurisdiction?—Certainly.

9716. Have you noticed that there has been a falling off in late years in the knowledge of the vernacular amongst officers?—Yes, it is very remarkable.

9717. To what do you attribute that?—Before, all the correspondence between the *taluk* and the *huzur* was in the vernacular. All petitions were presented in the vernacular; there was then the greater necessity to hear all petitions just as they were and to understand them, but now all the correspondence from *taluks* to *huzurs* is in English.

9718. Can the tahsildar read the vernacular?—Yes, all tahsildars can.

9719. What is the cause of the change?—There is less desire on the part of the officials to have contact with the people, and to know them and to understand them.

9720. Do you know that as a matter of fact yourself, or is it only what you think?—I should think from what I have seen taking place.

9721. Is that because there is a greater reluctance on the part of the people, or because of a greater reluctance on the part of the officials?—I should put it down to indifference on the part of the Executive Officers.

9722. Where do most of the officers do their work?—In their offices, or at their homes.

9723. Where is the Collector's office for instance?—A Collector does most of his work in his house.

9724. Has he no office at the Collectorate?—There is a room in the Collector's house used for the office, and there will be one clerk in attendance, and most of the work is done there, except revision work perhaps.

9725. Do you suggest that that makes any difference in the possibility of seeing the Collector?—Yes.

9726. Does it make it easier to get at the Collector?—If the Collector be in a recognised office, at a particular house, always accessible to the people, then there will be greater opportunities.

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9727. Does that make a real difference?—It makes a good deal of difference.

9728. I take it that you are substantially in agreement with the previous witness that the powers of the municipalities and of the District Boards might very reasonably be increased?—I should say that the powers should be considerably increased, Government retaining to itself the power of veto and the power of passing the major heads of the budget. Instead of interfering with all the duties, I would restrict their interference to those matters, and, subject to that, the municipalities ought to be given absolute freedom.

9729. Would you agree that, if absolute freedom is to be given, absolute financial responsibility must be accepted?—Subject to Government assistance in matters affecting the general district.

9730. Then that is not absolute responsibility, if you are to be subject to Government assistance?—It is not absolute, but it would to a certain extent be absolute, because what the municipality has to spend will also be beneficial to the people of the district as a whole.

9731. Are you prepared to admit that if absolute freedom is given, absolute financial responsibility must be accepted?—You mean absolute responsibility without any aid from Government; no, I would not accept that.

9732. Then can you ask for absolute freedom?—That is why I said that Government should have control over the budget and Government should exercise their right of veto.

9733. Who is to exercise that control?—Government, through the Collector.

9734. I think you would agree with the evidence we have heard with regard to panchayats?—Yes.

9735. Do you think they are desirable?—Yes.

9736. (*Sir Steynning Edgerley.*) Did you hear the last witness' answers to my questions?—Yes.

9737. Are you of the same opinion?—Yes.

9738. If you had an Administrative Council, you would be prepared that the whole control of local self-governing bodies should remain in the district?—Yes.

9739. (*Mr. Meyer.*) What would be the character of your Administrative Council? Do you mean a nominated body or an elected body, or one made up of both elements?—An elective body.

9740. And it is only to such a body that you would surrender the control over the municipalities and Local Boards?—Yes.

9741. Without such an elected body you would think it desirable that the control should be exercised by the Provincial Government as at present?—Yes.

9742. Your body would be elected by whom?—By all the municipal members and Local Board members.

9743. Would that not be controlling them by themselves?—Well, they will return all the members; on the Boards we have got also some Government nominees. In the District Boards we have members appointed by Government.

9744. Half your District Board members are already elected?—Yes; I would extend it to three-fourths.

9745. Would you have the *taluk* Boards nominated or elected?—Elected.

9746. And the municipal councillors?—All elected.

9747. Then these bodies would elect a further body to control themselves?—Yes, subject to the veto of the Government.

9748. Veto of what—of the appointment of a 15-rupee clerk, for instance?—No, not with regard to these minor matters.

9749. What sort of matters would you reserve for the power of veto?—As regards all matters in which Government thinks that the decision of the body is not suitable to the interests of the district; in all such matters I would give them absolute discretion.

9750. One Secretary to Government told us in Madras that he thought there was a hurtful tendency on the part of local bodies to raise the pay of appointments on purely personal grounds. Would you think that the Government, if it held the same views, should veto such appointments?—Such cases will be infinitely small, and you do not frame a regulation with reference to some extreme cases.

9751. You think that the Government should have an absolute veto in all matters, whether large or small, but that they should exercise a reasonable discretion?—Yes.

9752. You spoke about the change in British officers in the matter of their knowledge of the vernacular. Is not the vernacular script rather difficult?—Not difficult, unless we are very bad penmen.

9753. As a lawyer you have seen a number of these *arzis* and other documents?—Yes.

9754. Are not the characters all run together, more or less; you cannot read them as plainly as you could read an English letter, for instance?—There may be bad writing even in English, but still we can read these *arzis*; we are accustomed to read them.

9755. An officer might be able to talk quite fluently and yet have a difficulty in reading the vernacular script?—Yes.

9756. So far then he would be dependent on what a clerk read out to him, if that is the case?—Yes.

9757. On the other hand if an English letter is sent up he understands it at once?—Yes.

9758. The bulk of your tahsildars now speak and write English fluently?—Yes.

9759. (*Mr. Hichens.*) The Government give no contribution to the funds of the municipality at the present time?—No.

9760. Ought they to contribute something?—If any large works such as water-works and drainage schemes, are to be brought out by the municipality, we depend on Government aid.

9761. You do not think it is right that Government should be asked to contribute towards the ordinary expenditure of the municipality?—No.

9762. Does the Government pay an assessment rate on its offices?—Yes.

9763. (*Mr. Dutt.*) You said that if an Administrative Council or Board was formed, you would entrust to them the supervision of District Boards and municipalities. What other duties would you be inclined to entrust to the members of the Administrative Board?—Income-tax appeals, the applicability of Government rules as regards settlements, such as settling the irrigation rates and the grain values; land remissions, agricultural education, and our side of the economic administration of the district.

9764. In all these matters would you leave the final power in the hands of the administrative body, or would you simply ask them to make their recommendations?—I would give them the power to decide them, subject to the general veto of the Government.

9765. In the matter of remissions, for instance, the Collector has certain powers; would you transfer those powers to the Administrative Board?—Yes, as regards their applicability to particular localities.

9766. And would you leave no power in the hands of the District Collector?—The District Collector would have all other powers, but if any remission is granted on a percentage to be fixed at discretion, that discretion he will exercise in Council.

9767. Do you say that the Collector should be a sort of Chairman of the Administrative Council?—Yes.

9768. And in those matters he would exercise his powers in consultation with the other members of the Council?—Yes.

9769. So that in regard to income-tax appeals he would dispose of them in consultation with the other members of the Administrative Council?—Yes.

9770. Would you also invest this Administrative Council with some powers of supervision over village panchayats and their work?—Yes.

9771. Are you generally in favour of the creation of village panchayats in small rural villages?—Yes.

9772. You are aware of the existence of certain village unions. In those cases would you abolish those unions and establish village panchayats, or would you keep the unions as they are?—I would leave the unions as they are, and leave all the principal administration to them.

9773. And in those places which have no unions you would recommend the creation of village panchayats?—Yes.

9774. Briefly, what kind of duties would you entrust to these village panchayats?—The settlement of all the petty criminal and civil disputes, village sanitation, village education, and such matters.

9775. Such as primary education?—Yes.

9776. (*Chairman.*) You think that the proposal which you make, which would involve a panchayat, a taluk Board, a District Board, and an administrative body, would not be an unnecessarily cumbersome method of Government?—No, certainly not.

(*The witness withdrew.*)

Adjourned.

Mr. K. Perraju.

5 Dec., 1907.

THIRTEENTH DAY.

RAJAHMANDRI, Friday, 6th December, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

M. R. Ry. P. R. SUNDARA AIYAR AVARGAL was called and examined.

9777. (*Chairman.*) Have you any experience, as member of Local Boards, of the actual working of the administration of Government?—Not as a member. I am a vakil, or lawyer, spending about four or five months of the year in the mufassal in my practice. I am also a landowner.

Decentralization on any large scale would not be welcomed by the people of this country, unless it be accompanied by a substantially closer association of Indians in administrative work than now exists. Any large increase of the power of District Officers or Departmental Heads will be viewed with distrust, unless the exercise of those powers be checked and regulated by the counsels of persons credited with intimate knowledge of the country and undoubted sympathy with its people. I certainly think that the grant of larger powers to Collectors and other local authorities will involve the necessity for greater care in their selection. Again, I am not in favour of any scheme of decentralization which would involve any addition to the existing burden of taxation on the people. Any such system is in my opinion bound to fail.

I am in favour of the creation of Administrative District Councils to assist District Officers. The association of Indian Councillors with the Collector in his administrative work cannot fail to remove misapprehensions and to create trust and confidence in the Executive, and to promote feelings of cordiality and equality between Europeans and Indians. An Administrative Council must necessarily be a small one. I think it may consist of two or three Indian gentlemen. The following subjects may suitably be considered by such a Council:—

(a) Power finally to grant remissions, but in cases where they refuse to exercise their power, the aggrieved raiyat should have the right to appeal to the Local Government.

(b) Questions connected with the conservation and improvement of irrigation, particularly minor irrigation works, such as tanks, wells, etc., and questions connected with the improvement of agriculture.

(c) Considerable powers in the matter of primary and technical education, more especially the latter.

(d) The existing complaints regarding the way in which forest rules are enforced stand a much better chance of being redressed, if an Indian Councillor is in immediate charge of their administration or has a potent voice in it, than under the present system.

(e) There is hardly a subject with respect to which the people complain more loudly of arbitrary procedure and haphazard decision than this. I think appeals to the Revenue Board may be very much restricted if the District Council is entrusted with the administration of the tax.

(f) The grant of power in connection with the administration of the Arms Act is likely to remove the feeling of irritation which undoubtedly exists with respect to the manner in which the Act is worked.

(g) Sanitation, including work of all kinds to prevent the advent or spread of infectious diseases.

It may be necessary to invest the Collector with power to overrule his Council whenever he thinks it necessary in the public interests to do so, but in such cases, the protests, if any, of his Councillors should be forwarded to the Local Government for such action as they may choose to take in the matter. It should be made obligatory on the Collector to submit matters of particular descriptions to his Council and to take the opinion of the members thereon. I do not consider it advisable at present to constitute similar Councils for subdivisions of districts in general, but there may be no objection to trying the measure in a few selected subdivisions.

I would also advocate the formation of Representative Assemblies in each district, to be convoked once or twice every year, at which the members would be entitled to represent any grievance they please, to the Collector and his Councillors. These assemblies should be similar to those that

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now exist in Mysore, Travancore, and Pudukota. Their function should be purely to receive and impart information. Care should be taken to mix well together representatives of the landholding class and of the educated community.

So far as the Madras Presidency is concerned, I apprehend that the assumption that village communities are in existence at present is not correct. There are caste panchayats in plenty, but village communities representing all the communities in a village are, I think, conspicuous by their absence. It would be advisable to create and organise local panchayats, and to improve them where they already exist, although I must confess that there is great difference of opinion on the subject. I do not advocate a panchayat for each revenue village, but one for a number of villages conveniently grouped together for the purpose. I would suggest the delegation to such a panchayat of the decision of all minor offences and all petty civil disputes. Such panchayats might also act as Boards of Sanitation and as Courts of Conciliation and Arbitration, and it might be made a rule that disputes of certain kinds should go before them for their friendly intervention before the parties are permitted to resort to the ordinary judicial tribunals. They may be entrusted with the supervision of education within their jurisdiction. The scope of their functions might, indeed, be extended in various directions if they prove successful. I would suggest the trial of this system in selected parts of the country as an experimental measure in the first instance.

It is not advisable to give to District Boards any powers of supervision or control over the smaller municipalities of the district.

I do not think that the scope of the powers of municipalities and Local Boards need be extended. What is required is to relax the control now exercised over their action by the District Officer and Government and encourage them to exercise larger initiative powers than they now do.

Executive Officers do not possess a sufficient knowledge of the vernaculars. I think they have opportunities for personal contact with the people, but they do not properly utilise them.

I deprecate any curtailment of the right of appeal now possessed by officers of Government against orders affecting them personally. Such appeals may not often be successful, but the possibility of an appeal is some guarantee of careful action on the part of the authority passing the order.

9778. Do you think there ought to be Administrative Councils to assist District Officers, consisting of some two or three members?—Yes, I would say two rather than three.

9779. You suggest that this Council should have power to grant remissions of revenue?—Yes.

9780. In the first place, what responsibility would such an Administrative or Advisory Council have, supposing that the remission of revenue was so great as to embarrass the provincial Government or the District Board?—They have no individual responsibility themselves, but they act as heads of the district.

9781. But they would have no responsibility if in consequence of large remissions of revenue there was a considerable embarrassment of the funds of the provincial Government?—I do not know whether my position has been understood. I want them to be colleagues of the Collector—paid officials; they would have the same responsibility as the Collector now has; I only suggest that with regard to dry remissions they may have larger powers than the Collector now has. With respect to the remainder they would have the power that a Collector now has in conjunction with him.

9782. You desire that these officials should be paid?—That is my idea.

9783. You also think that these same gentlemen should be entrusted with considerable powers in the matter of primary and technical education?—Yes.

9784. What knowledge would they have of the working of either primary or technical education?—

I expect them to be chosen from amongst persons who have filled, say, the position of a Deputy Collector, or other gentlemen who are thoroughly acquainted with the conditions of the district.

9785. With regard to technical education, have you yourself any practical knowledge of the working of the administration of education?—Not by being concerned with the department itself.

9786. Do you know whether there are any technical schools in this Collectorate?—In Malabar we have got a commercial school.

9787. I mean in this district of Godavari?—I do not know whether there are any.

9788. Do you know whether the technical schools in the Madras Presidency have been a success or not?—They have been a success to a certain extent; I have been about the district in Calicut, Salem, and Madura, and I have enquired into the matter.

9789. Do you know whether or not the teaching which is given in technical schools at the present moment has failed to enable the scholars to find occupation afterwards?—My information is just the other way.

9790. Therefore, when the Director of Public Instruction tells us that there is a difficulty in providing the scholars of technical schools with subsequent employment, you think he is wrong?—May I know exactly what kind of technical education you mean? Do you mean commercial education?

9791. Commercial education is not technical education?—You mean industries; if he says so, he may be correct; I daresay he has made more minute enquiries.

9792. There may be a difficulty, with regard to technical education therefore?—I do not think there would be a difficulty in finding occupations; that is not my own opinion.

9793. Would it be advisable to form village panchayats?—Yes, I would group villages together for that purpose, so as to have sufficiently educated men who would be capable of doing the work. I do not think we should have a panchayat for each revenue village, at any rate to begin with.

9794. Does the system of village unions work well or not?—My information is that it does not—I mean in most places; some places do better than others.

9795. But you think that a system of village panchayats for a union of villages would work well?—I think it ought to be tried; I cannot say that I am quite confident. I think it should be tried.

9796. You would lead us to believe that there is no necessity to extend the scope and powers of municipalities?—I find that so far as the legislative provisions are concerned, they are enough; there might be a little relaxation of the power of control that is actually exercised. I have no actual experience by being a member, but so far as I know—and I have asked some gentlemen who have served on municipalities and District Boards—it does not seem necessary to extend the powers given by statute.

9797. Are you an inhabitant of Rajahmandri?—No. I live in Madras, but, as I said, I spend about four or five months of the year in the mufassal in various districts.

9798. (Sir Frederic Lely.) Do you know anything about the work of the village karnam?—I know something.

9799. Do you feel competent to give a personal opinion upon it?—I have obtained a certain amount of knowledge by visits to villages.

9800. I take it that you do not know very much about the inner life of the village?—I believe I know a good deal.

9801. Do you think yourself qualified to give an opinion as to the karnam—as to his character and qualifications?—As far as their qualifications are concerned, I think they are well qualified; the question really is about their honesty, but so far as their capacity is concerned I think they are qualified.

9802. Their honesty is doubtful?—Their honesty is not quite so good as it should be.

9803. Is their pay large enough?—No, I should increase their pay.

9804. (Mr. Dutt.) You have said that you would propose that the members of the Administrative Councils should be paid officials? How do you propose to select them?—I would select them from Sub-Judges, Deputy Collectors, retired officials, and from the Bar—I mean from among people who possess a certain amount of culture.

9805. Not men actually in Government Service?—They might be selected out of the Sub-Judges; men in Government Service might be promoted to that place; I expect it to be a place carrying about Rs. 800 or Rs. 1,000 salary.

9806. And you would leave the selection in the hands of the Government in that case?—For the present, certainly.

9807. You would limit their number to two or three?—Though I said three, I should say, on further consideration, not more than two. That will make it unnecessary to cut up districts. It will make it unnecessary to give a personal assistant to the Collector.

9808. You think with the help of the Administrative Council the Collectors would be able to manage the districts as they are at present?—I think so.

9809. Without reducing their size and increasing their number?—Yes; and I think they would be a substantial benefit to the administration on account of the local knowledge that the Councils would possess.

9810. You have mentioned certain duties in which the Collector might profitably consult these Councils. Have you anything else to say beyond what you have said already?—My idea is that when there are three gentlemen there should be a certain division of work between them; the two Indian colleagues of the Collector would probably be entrusted with subjects that required particular local knowledge of the people, questions of remission, education, forest administration, assessment and collection of income-tax (I am rather strong on that), and the administration of the Arms Act.

9811. Do you suggest that income-tax appeals should be heard by the Collector in consultation with this Administrative Council?—Yes; if the Collector does not think fit to give it over to one of the Councillors.

9812. And in case the Collector does not agree with the members, would you reserve to the Collector the power of acting on his own judgment?—At present, in any matter on which he disagrees he should have the power to overrule, but subject to the safeguards that I have referred to.

9813. With regard to technical education in villages, what kind of industrial schools do you refer to?—That would differ with each place. For instance, if we take groups of villages, a particular industry, which is more liked or for which the people have more special aptitude than others, might be taken up in that group; in a *taluk* probably there would be several industries taught. In a district town there would be a technical institute or something of that kind, but there should be something for each group of villages according to the aptitude of the people, and that could be best done by Indian gentlemen who are able to go about themselves among the villages and who themselves have knowledge.

9814. Would you recommend such industries as tanning or dyeing or metal work being taught in these village industrial schools?—Yes, there are several villages where metal work is done now; in those places the industry might be taught.

9815. With regard to the village panchayats, you have recommended that villages should be grouped together, for the present, for the creation of these panchayats?—Yes.

9816. You have mentioned certain duties which might be safely made over to the village panchayats?—Yes, and I have said that probably their scope might be extended when once we find them successful.

9817. Do you think that their work should be periodically supervised by an officer?—They should be looked after; I do not like very much interference, because they will soon lose their sense of responsibility, but all the same there must be a certain amount of supervision to see whether they are getting on healthily.

9818. You mean inspection, say, once a year?—Yes; pointing out defects, inquiring what steps they have been taking, what mistakes they have fallen into, and so forth.

9819. Would you entrust them with civil and criminal powers in petty cases?—Yes, undoubtedly. I wish them to act as Boards of Arbitration for much larger amounts, and Boards of Conciliation too.

9820. If that worked successfully, would you have matters for arbitration and conciliation referred to them by high authorities?—The Courts might do it. I have said that with respect to some classes of suits people should be required to go to them, before going to the Courts; for instance, in regard to family disputes; but other matters might be referred to them by the Courts where the Courts thought it proper; questions of account, for instance.

9821. Have you any experience of *taluk* administration by tahsildars; do you know much of the work of the tahsildars?—Only from the tahsildars themselves.

9822. Have you been in the *taluk* headquarters and seen the work of the tahsildars?—I have not seen them doing their work, but I have been in the *taluk* headquarters very often, and I have moved intimately with tahsildars. They complain very much of overwork, having to look after more than they can efficiently do.

9823. (Mr. Hichens.) Would not your proposal with regard to an Administrative Council, involve a considerable additional number of officers?—Two more in each district, but, in cases where the Collector has a personal assistant now, there would be only one more.

9824. That would involve additional expense?—I think not in the end; it would not necessarily involve additional expense. If you take other suggestions, some gentlemen have found it necessary, in order to enable a Collector to do his duty efficiently, that districts should be cut up; that would mean a great deal of additional expense, but according to my idea only two more people would be required in each district.

9825. You are in favour of a large increase in the matter of education?—Yes.

9826. That would cost money?—Yes, that would mean devoting to education a larger portion of our money than we now do.

9827. Who is to pay for that?—The general revenues of the country.

9828. You want increased taxation?—I am not sure of that; it might be possible to cut down expenditure in other directions.

9829. You would not put that on the District Boards?—I do not think that the District Boards should levy additional taxation for education; I am quite willing that they should be entrusted with more power in the matter of education.

9830. As a lawyer, you are acquainted with the laws relating to the municipal and local administration of the country?—Yes, I have a certain amount of acquaintance.

9831. You said that as far as the laws went they gave sufficient powers to Local Boards?—Yes, except perhaps in the matter of passing the budget.

9832. Would you say that as a matter of practice the District Board themselves wielded that power?—No; that is what I meant by saying that the control that is exercised might be relaxed.

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9833. How far do you think relaxation should go? Should a District Board, for example, be entirely emancipated from Government control?—I think there should be a reserve of power.

9834. To put a concrete example, do you think the budget should be approved by the Government?—Ordinarily, Government should not interfere. What I mean is this; my opinion as to the institutions in this country is that they require to be looked after. I would have a reserve of power, but they should be sympathetically treated, and there should not be very much tightening of the reins.

9835. What do you mean by "reserve of power"? do you mean that the Government should specifically sanction the budget?—No; they might veto it.

9836. The budget should be sent to them each year, but they might veto it?—Yes.

9837. But under what conditions might they veto it?—If they so far disapproved of it as to consider that they should exercise that power.

9838. Would you say the same with regard to appointments—that the Government should have power of vetoing new appointments by the District Board?—I should say not; that necessity should very rarely arise.

9839. And with regard to increases of pay?—I think that might be left to the District Boards too.

9840. I ask you that, because many witnesses say that they think those are matters in which Government control should remain?—With regard to the budget, I think that the Government should have power to veto it; they should not interfere with regard to small increases of pay or appointments.

9841. But suppose the Government thought the municipality was not spending enough on education or on roads, might they insist that more should be spent on one or the other?—I think Government should have the power; if they think that very little is being spent, they might very well require the municipality to spend more on particular matters.

9842. (Mr. Meyer.) I am still not quite clear about your Administrative Councils; are they to share in all the work of the Collector?—I have mentioned certain special matters; my idea is that there should be particular questions on which the Government should say that the Collectors shall consult them.

9843. Then in some matters the Collector would still act by himself?—He might.

9844. And in other matters he would be a Collector-in-Council, so to speak?—Yes.

9845. It would be for Government to decide what those matters should be?—Yes; there should be a tabulation of subjects on which the Collector should consult the Council.

9846. And in the Collector-in-Council work, the Council as a whole would control the Divisional Officers and the tahsildars, as the Collector singly does now?—Yes, with the Collector-in-Council.

9847. For how long would you have your Councilors appointed?—I should say a period of five years.

9848. You say that this would reduce the work of the Collector, and therefore render personal assistants or a reduction of districts unnecessary; how would it reduce his work?—Some matters might be made over to the Councilors.

9849. Only minor matters?—I have mentioned those in which they should be particularly consulted; probably the Collector might think it advisable to give those matters over to them, leaving it to them to consult him on those matters in certain cases.

9850. You mean that there should be a portfolio system, each Councilor taking certain matters?—Yes, I am only trying to introduce into the district what we have at headquarters.

9851. But any matters of importance would have to come to the Collector and the Council?—Yes.

9852. In discussing these matters some time would be occupied?—Yes, there would be some time occupied.

9853. And you say that whenever the Collector disagrees with his Council he must refer to Government, although previously he might have acted on his own authority?—Yes.

9854. This would take up time?—I do not think there would be many occasions on which he would differ.

9855. Do you think that, notwithstanding these points, there would nevertheless be a considerable decrease in the Collector's work?—I think so.

9856. The Councilors, I understand, are also to control the District Boards and municipalities in some way?—Yes—all the functions of the Collector now would vest in the Councilors.

9857. That being so—you have admitted that in some matters the Government must have some control—might it not be possible to devolve that control on the Collector-in-Council? Take the municipal budget; instead of the budget going up to Government, might it not be dealt with by the Collector-in-Council?—The Collector-in-Council might sanction it if necessary; the power of veto of Government might be restricted still further in certain matters.

9858. That is to say, if the Collector and his Council thought the budget all right, he would pass it; if he thought there was something in which the Government ought to intervene, he would refer to the Local and Municipal Department?—Yes.

9859. And as regards the taluk Board budget?—The same.

9860. You have said that this Collector-in-Council should deal with educational matters; would you place the local educational officers, or the assistant inspectors, and so on, under the Collector-in-Council for that purpose?—My idea is that they should be inspecting and consultative officers, and the control of education should really be with the Collector-in-Council, if you have a Council.

9861. And therefore the Director of Public Instruction himself should only be an inspecting and advising officer?—I think so, and all further control will be exercised through Government in accordance with the wishes of the Director.

9862. You speak of this Council being able to act more sympathetically in the assessment of income-tax; could a small Council sitting at headquarters deal with the assessment of income-tax all over the district?—No; I expect the Indian Councilors and the Collector together to be able to do a great deal more work than a single Collector is now able to do; then the Indian Councilors would know a great deal more about the people of the district than a European could possibly do.

9863. I suppose you are aware that under the present system the tahsildar does the minor assessments?—But he is a subordinate; he is anxious not to reduce, because the matter has to go to the Collector.

9864. Under your system would all assessments be conducted by the Council?—No.

9865. You would leave the tahsildar to do his assessments?—Yes.

9866. And the same with the Divisional Officer?—Yes.

9867. But with a right of appeal to the Council?—Yes.

9868. You spoke of panchayats being established, not for one village, but for a group of villages; by whom would members of the panchayat be appointed?—At present I would have them appointed by the Divisional Officer or Collector—I say at present. My idea is that gradually it would be possible to introduce the elective system.

9869. Is it not one advantage of the panchayat system that the panchayat works on the spot and subject to the pressure of local opinion?—Yes.

9870. Would that advantage not tend to be lost if you had as a unit, not a single village, but several villages?—The area should be sufficiently small for local public opinion to act. I do not mean that the panchayat should have a very wide area; at the same time I am afraid that if you take single villages you will not get a sufficient number of competent men, and there would be factions; these are the two disadvantages I thought of in connection with single villages.

9871. You would have four or five villages?—Four or five revenue villages grouped together.

9872. Something like village unions sometimes are now?—You mean the village unions under the Act?

9873. Yes; revenue villages are grouped together; you would have a somewhat similar

grouping together for your panchayat system?—Yes.

9874. (Sir Steyning Edgerley.) If you had your portfolio system in the Administrative Council it would come to this, that one of these officers at Rs. 800 or Rs. 1,000 a month could issue orders to a Sub-Collector?—Only as a member of the Collector's Council. Whatever difference of opinion there may be with respect to the capacity of the people as a whole for self-government or for election, my recommendations are based on this, that individual Indians undoubtedly are qualified for high appointments, and if they are associated with District Officers that will tend to better government.

(The witness withdrew.)

Mr. V. KRISHNASWAMI AIYAR was called and examined.

9875. (Chairman.) You are a vakil of the High Court at Madras?—Yes.

9876. Have you been a member of any District Board or local body?—No. I have a house in Madras and I have a house in the *mufassal* at Kadaikanal.

9877. You want to tell us something about the delegation of further financial powers to provincial Governments as regards the creation of new appointments?—Yes.

9878. What is your experience in this matter?—Only as a public man.

9879. You have no practical experience of Government?—Except as a public man.

9880. Are you a landowner?—No, not now; I was.

9881. You do not wish to see any curtailment of the present right of appeal?—I do not wish for a curtailment of the present right of appeal.

9882. Is that in the case of appeals at law or appeals from administrative action by superiors?—Appeals from administrative action and appeals to the executive authorities which are provided for by law.

9883. Against the punishment of subordinates by superiors?—Yes.

9884. How far should the right of appeal go; we have had from various witnesses statements to the effect that one clear appeal above the officer who gives the first judgment ought to safeguard the person punished from injustice; do you think that that is too much, or is it too little?—Except in cases where any general principle is involved which would affect a class of cases, I would restrict it to one appeal; that appeal I would not give to the officer immediately above, but I would give it to the officer above him—the appeal should go through the officer immediately above.

9885. Let us take the case of a revenue inspector; the first punishment passed upon him would be by the tahsildar?—I believe it goes to the Divisional Officer; it is practically the tahsildar; I mean the tahsildar practically inflicts it, but the Divisional Officer has to give the formal sanction.

9886. You would restrict the right of appeal in that case to the Board of Revenue?—Yes, one appeal only. I should insist on the appeal going through the Collector with his remarks.

9887. Then the decision of the Board of Revenue upon that would be final?—Yes.

9888. In the case of the punishment of a tahsildar, again the Board of Revenue would be the final court of appeal?—Yes.

9889. That you think would satisfy justice and would also meet the general sentiments of the community?—Yes; on the other hand if you have too many appeals, as you have now, it leads to delay, it leads to an unnecessary spirit of gambling, as it were, going on appealing from one officer to another, without any compensating advantage. To keep the subordinate officer in check, so as to make him attend to his ordinary work, I think that one

appeal is sufficient. The reason why I say the appeal should be to the officer above the immediate superior is this. Oftentimes one's experience is that the officer punishing takes his superior into consultation beforehand; that is a practice which seems to obtain very commonly, and the judgment of the immediate superior would therefore oftentimes be upon an *ex-parte* representation, either demi-official or otherwise. Furthermore, he is in personal contact with the officer, and the officer's chance of influencing his judgment is great.

9890. Is there any other point that you wish to make with regard to appeals?—No, except this; I would like this to be a widespread thing; I would like it even in the matter of appeals in the law courts.

9891. How do you get your knowledge of the view either of the Government of India or of the provincial Government being so much dominated, as you suggest, by revenue considerations?—I know from various public reports and various cases I see, what the tendency is of officers in the orders which they pass. I can give numbers of instances; as a public man I have kept my eyes open, and have been watching these things as they come to the notice of the public. I could give numbers of instances, not from my knowledge as an officer, but from my knowledge as a public man.

9892. Will you give us one concrete example?—I will give you the case of the income-tax. The Government raised the taxable minimum, and after they had done that we found in Madras all the people who were in the lower class were put up to the higher class, and the tax was exactly the same. That was a subject of public comment. The Government of India issued a resolution; the Government of Madras said that they could not explain at first how it was that although the taxable minimum was raised, the income-tax realised, instead of being less that year, practically came to the same figure; it could only be that the lower class had been pushed up to the higher class; a man who was assessed on an income of Rs. 500 was at once raised to the class of Rs. 1,000. This was made the subject of correspondence, and it was discovered that it was through the system adopted by the Collectors in order to keep the revenue as high as possible, of not making out the assessments in detail, but of raising the people to a higher class.

9893. Can you not escape from income-tax assessments by the production of your books?—If books are accepted; but books are not accepted in the case of the majority of the people.

9894. Were any appeals made against those decisions?—Yes. As a rule the income-tax appeals do not succeed; that is a complaint which I have heard from lots of clients of mine who have asked me to appear in support of income-tax appeals.

9895. Do they not succeed after production of the books, or do they fail because the books are not produced?—The books are produced, but they are not accepted except in the Presidency town where there is a very strong public opinion; in the *mufassal* the books are often not relied on.

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9896. Are the books kept more carefully in the towns than in the *mufassal*?—They are likely to be books of English merchants; I do not think that they are much better kept by others.

9897. Then with regard to the question as to Executive Officers having sufficient opportunities of personal contact with the people, what do you think the obstacles are and what do you consider could be done to remove them?—First, there is the language obstacle; that is more of an obstacle than is recognised, for the reason that in case of the vernaculars the spoken language is very different from the language of the books. An officer who has passed an examination in the written language of the books is quite unequal to the spoken language. Apart from what test the examination provides, whether it is adequate or not, it is utterly unequal to acquaint him with the language that is spoken. Then the difference in the matter of our customs and habits constitutes a very important obstacle; an Englishman often misunderstands me if I appear before him, not dressed as I now am, but dressed in my usual dress, with a cloth round my loins and a cloth round my shoulders, as I appear in my own home and in very respectable society; he thinks that I have appeared before him in that dress almost to insult him. This difference alone almost imposes a kind of barrier to better relations being established between the people and the Executive Officers. Then, I think the difference of colour is an important factor. I think the fact that the Indians are regarded as a conquered people is another barrier. I think also the natural aloofness which one finds about Englishmen—their disposition to be reserved—is another obstacle which is common. I should put these as among the most important obstacles. Then as to the means of getting over these obstacles. One would be to reduce the size of the districts, so as to make it possible for the District Officer, the Collector, to be more in touch with his area. Another would be to confine the appointment of Civilian to linguistic areas; there are a sufficient number of districts to which they could be transferred, and the experience gained would be quite sufficiently varied for the officer to be fitted for the effective management of the country when he rises to higher office. Then I should impose a test, not in the shape of passing a final examination, but in the way of speaking the language. I should propose that test even after some years of residence. Whenever there is an office of a higher grade in which there is a group of men, for example, in the Board of Revenue, in the Executive Council, or in the Imperial Council, or the Secretary of State's Council, I should like the presence of an Indian there, so that all Europeans in the service might feel, sitting side by side with an Indian, that the race which produced such a man as that was one that he should not treat with any contempt; that is quite apart from the benefit of the Indian officer contributing knowledge and advice which is not available and cannot be available to the European officer. I should regard that as a means of producing among the subordinate European officers a better kind of respect towards Indians as a class.

9898. Is there any other point that you would like to draw our attention to?—I will take together the points "How far do you consider that larger powers should be granted to various local bodies," and "Do you consider that the present functions of any of these bodies might be suitably extended." The first condition of any improvement is having better financial resources. These bodies are at present, so far as one can judge, almost at the end of their tether, and the only way in which you can give them additional finance is by subventions from the provincial Government or from the Imperial Government. Such subventions are not uncommon in other countries, and even here they are sometimes made. If these bodies are put into a position of additional financial strength, I would give them larger powers, and I would allow them even to mismanage. I am quite alive to the contingency of their management being less efficient, but I say that we should gain even by their mismanagement. Possibly it might take them some

time to get to really efficient management, but that is the only way to give them skill and capacity in the matter of administration.

9899. With regard to financial resources, is not considerable help given from the provincial funds, not only to District Boards, but to municipalities? And are not practically all large schemes which are fathered by the municipality, helped first by a grant from the provincial Government, and secondly by a loan from the Imperial Government?—I am aware of that. I am also aware at the same time that these things hang fire; they are always held up; you may go on pressing for a scheme for years and years before the provincial Government finds itself in a position to give assistance.

9900. Do you know that with regard to the municipality of this very town in which we are now sitting, there are at this very moment large funds at the disposal of the municipality which they have not used?—I do not know about this municipality; I was speaking only generally.

9901. It might therefore be that sometimes the municipality are slow in using the funds, and sometimes the Government is slow in providing funds?—It may be so. I am a careful reader of the speeches of the Governor when he goes on tour, and for one instance in which there is a municipality which does not know how to spend its money, there are ten others in which the Governor gives the answer, "We cannot give you the money; it is a good thing, we bless it, but the blessing will show itself in a practical way as time goes on."

9902. Would you not also agree that all governments, in all countries and in all ages, have often found great difficulty in providing funds for most worthy objects?—I know it must be so; it is a mere question of degree, and, of course, one does not quite draw one line in one place and another in another place; but there is no doubt that the feeling is very common, and I have had the feeling for a long time that municipal administration gets into bad odour with the people, because whenever a new municipality or *taluk* Board or union is started it is a harbinger of increased taxation; it makes the working of these things unsuccessful for the reason that they get into disfavour with the people when they know that the constitution of such bodies means further taxation.

9903. You suggest to us that, at the commencement, there would unquestionably be mismanagement?—I think so.

9904. But in your judgment the experiment is worth trying, even though mismanagement will follow, if it affords to the people an education in the art of governing themselves?—Yes.

9905. Is there any other point you wish to speak upon?—As to the creation of Advisory or Administrative Councils, the sort of Council I should like to see is something midway between the two. It should consist of 12 or 15 men, none of them paid members; they would constitute committees of three or four members, each confined to a particular department of work, and the Collector would have the advice of each committee according to the nature of the business which it falls to the Collector to dispose of. I would leave the Collector free in cases which might be regarded as secret, or *quasi*-secret, just as in the old days, or even at present, the Secretary of State is free with reference to certain matters which he considers should be disposed of confidentially; and in cases of urgency also the Collector should be free. Routine matters, of course, I would not want to be submitted to the Council; others would be dealt with by the committees, and, unless a committee unanimously disposed of them, they would be referred to the whole body. The Collector should have power to overrule the committee; he should act on his own decision if he thinks a committee is wrong, but in each case where he overrules the whole committee he should do so by recording his reasons. He should act, but he should submit to the higher authority his reasons for so acting. That would be my general idea of a body midway between an Advisory Council and an Administrative Council.

9906. That is practically all you wish to say to us?—As to giving to village communities greater powers in the disposal of local affairs, especially powers of disposal of petty criminal and civil cases, I attach very great importance to that. I would have what are called village Bench Courts for civil litigation, the Court to consist of three leading men in the village, the village munsiff, and two others. In some matters the village munsiff acts by himself, though under an existing regulation in Madras he has power to summon what is called the panchayat. I think that that has practically fallen into desuetude, although the Act is there. That panchayat might be left to determine certain cases of civil litigation up to any figure provided that the parties consented. I would not have the munsiff by himself, the Court by itself, and the present panchayat, or the unions where they are now established under the Local Boards Act. I would have a village with a panchayat consisting of about 15 men; it may be a village with a small population, or a village with 500 to 1,000 houses, or a group of villages. I would have the panchayat of, say, 15 men dividing itself into committees, each committee dealing with a certain class of cases. The village munsiff should be its president, acting together with each committee in respect of that particular branch of business with which the committee deals. I would give them larger powers than they now possess. For instance, I would give them compulsory jurisdiction with reference to civil cases up to Rs. 50.

9907. With no appeal?—With no appeal, unless a point of law was involved. The system of appeals has been quite a bait to enormous litigation and that is one of the worst evils that have followed (I do not say intentionally) British administration of justice in this country. I would increase their jurisdiction with reference to criminal matters also, and I would also insist upon a particular class of disputes going to them; suits about partitions, suits about maintenance, suits about caste or religious disputes; you can easily make up a panchayat consisting of men of different classes; I would like a body of that kind to administer the matter at first, and they could go to the Civil Court with further litigation if they chose. I should say that it would necessarily lead to the composal of differences if they had to be submitted to a tribunal of this character, rather than allow them to launch into litigation in a distant Court which knows really nothing about these matters. I should like to have in the Presidency towns a Board like the Local Government Board in England, which will take by delegation or by formal statutory authority several of the powers now exercised by the Governor in Council. It should be a body which would be a kind of agency to look after all the various panchayats and other bodies in the province. The interference which the provincial Government now exercises should be practically given over to this body, acting somewhat as the Local Government Board acts in England; it will be mainly non-official, perhaps partly official and partly non-official. I would, even in their case, retain powers as to Government audits and inspection, and that kind of thing. I would give it less powers of interference in some matters than Government now exercises. I have only one thing more to say, and that is with reference to the Board of Revenue. It is not within my special knowledge, but again I can only claim the privilege of a man who has generally followed these things with some little care. I think the Board of Revenue is really another block intervening between the Government and the Collector. I would like the Collector to be the only person responsible to the Government. I should like the Board of Revenue to be simply Commissioners in charge of groups of districts, not exercising the powers which Commissioners seem to exercise in other provinces, but only exercising the power of supervision on the one side (not of passing final orders); and of advisers to the Government on the other. If you give each of them five or six districts, it seems to me that they will be a far more useful body than they now are as mere conduit pipes, or in some

cases as mere stumbling-blocks in the disposal of business.

9908. (*Sir Steyning Edgerley.*) If you have in a district your Administrative Council of 15 gentlemen, with sub-committees, would you not rather over-do it by adding a Local Self-Government Board in Madras?—There are 22 districts. I should like to have somebody that would be in a position to give superior advice, and this body would necessarily also be composed of superior men; they might give advice which would be of the greatest use to these scattered bodies. My Local Government Board, by the way, is rather to be a kind of controlling body over the Local Boards than necessarily a Collector's Council.

9909. You said that you would even contemplate the local bodies mismanaging matters in order that they might get education in self-government. Is not your idea of a Local Government Board rather running counter to that principle?—No; there must always be compromise in these matters.

9910. Could not your Council in the district learn to control the Local Boards and municipalities of the district sufficiently?—It might; but I should prefer there being a higher body capable of giving advice.

9911. At any rate the work would be done by the people of the district themselves; would that be an advantage?—It would be; I would give practically the whole power to them; I should give only the power of audit and advice to the superior body; it would be a very limited scope.

9912. I gather that your Commissioners, as you would have them, would be simply inspectors and compilers of statistics and advisers to Government?—Yes, something like the Directors-General recently created.

9913. Not administrators?—No.

9914. (*Mr. Meyer.*) You desire that an appeal should skip a stage, in order, as you say, to prevent the danger of the officer immediately above having been already in conference with the lower authority in regard to the question?—That is one reason.

9915. Therefore you would have an appeal from a Divisional Officer, not to the Collector, but to the Board of Revenue. Would you carry the same principle on; would you have the appeal from the Collector, not to the Board of Revenue, but to the Local Government?—Yes.

9916. Is the Collector in constant touch with the Board of Revenue?—He is not, but there would be more uniformity, that is all.

9917. Then, if the Board of Revenue passes any order on its own account, the appeal would lie, not to the Madras Government, but straight to the Government of India?—That need not be so, because I take the Government of India to be far removed from the Local Government.

9918. Is not a member of the Board of Revenue much more likely to be in personal touch with a Member or Secretary to Government than a Collector is to be in touch with a member of the Board of Revenue?—I do not think so, more especially if the function that I have assigned to the Board of Revenue is accepted; it is all part of one scheme.

9919. Subject to your last answer, if the Madras Government dismisses a tahsildar, the appeal should lie direct to the Government of India and not direct to the Secretary of State?—It would make very little difference.

9920. You only insist on the skipping principle in the case of District Officers?—Yes, that is where it would be most important.

9921. Would you apply the same principle to administrative actions—a revenue assessment, or action in a *darkhast* case?—It would depend on each case whether it involved a general principle or not.

9922. I am speaking of the skipping principle; you say in the case of a revenue inspector

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punished by a Divisional Officer, that the appeal should go straight to the Board of Revenue. If the Divisional Officer imposes a penal assessment for encroachment, or anything of that kind, would the appeal go to the Board of Revenue or to the Collector?—I would apply the same principle.

9923. You spoke of income-tax appeals, and of the way that books and accounts are disregarded. Is it a fact that all assesseees keep books or accounts?—No, not all.

9924. There are a number of people who do not keep books?—I think each year, as they get more experience, more people are keeping books.

9925. Are the accounts always trustworthy?—One cannot say that they always are; one cannot assert that as a universal proposition.

9926. Have you ever heard of the proverb that a man keeps three sets of accounts, one for himself, one for his partner, and one for the Government?—I have heard it. I do not think it is quite true, except as a pithy statement.

9927. It may be occasionally true?—It may be true in some cases.

9928. You have said that if the District Boards and municipalities had their income increased by subventions from Government, you would give them larger powers. You would not increase their powers at present?—I would not increase their powers unless they had increased resources.

9929. What is the logic of that?—They would make themselves exceedingly unpopular if they could only exercise their increased powers by increased taxation.

9930. They are capable of undertaking such powers now, but they would become unpopular?—Extremely unpopular, and the people not having confidence in them must lead to administration being bad.

9931. If they got more money they would be less unpopular?—Yes.

9932. You do not propose to abolish municipal taxation?—No.

9933. You have spoken of the creation of new municipalities being unpopular by reason of the taxation involved?—That is so.

9934. Would it not be necessary if you created a municipality to have local taxation?—You must have it.

9935. How would your district Advisory Council be appointed; have you any general idea about it?—I do not propose that it should be by election.

9936. It should be by nomination?—By nomination on the recommendation of the Collector.

9937. Similarly, who would appoint the panchayat?—I would put that on the Collector, only I would in the beginning have a very small proportion of elected men on the panchayat.

9938. Elected by the village itself?—Yes, a small proportion.

9939. Do you think there would be any danger under a system of village panchayats of their work being nullified by factions in the village?—I do not think so, and it is for that purpose that I have made the panchayat sufficiently large—a body of 15, with power to refer to the whole body in particular cases.

9940. Would you give such a panchayat the administration of the village school, for instance?—I would.

9941. Is there a possibility that under such a system the low castes, or the *Pariahs*, might suffer?—I do not think so, with a system of inspection also, and with what I consider is the necessary supervision—not interference—the thing would be all right.

9942. Suppose a village which contained a large *Pariah* population; and that the panchayat has refused them a school or a well or anything of that sort; would you allow the superior authority to say to the panchayat, "You must provide for

these people"?—I would not say so; I mean, I do not take the particular instance, and I do not wish to decide every case in a formal way; I would leave it as a mere matter of counsel for a while. Where there is recalcitrant conduct it might be a case for interference.

9943. You spoke of a Local Government Board at the Presidency town in analogy with the Local Government Board in England. Do you know how the Local Government Board in England is constituted?—I have not studied its constitution, but I know under the Acts that there is such a Board.

9944. Are you aware that for all practical purposes the Board is the President—that what is called the Local Government Board is a single Cabinet Minister, who is styled "President of the Local Government Board"?—He may be President, but there is a Board.

9945. But my point is that the President is really the Board?—It does not matter for my present purpose. My point is that it should be a body; it is with reference to the nature of the functions that it should exercise that I am speaking; in my case I would have it as a body.

9946. Whether the English analogy holds good or not?—Just so; by my analogy I only meant that there should be a body in the centre which would have the overlooking of affairs.

9947. You spoke of abolishing the Board of Revenue and substituting inspecting officers as Commissioners. Are there not certain matters in which you would still require a central department—salt and excise, for instance?—My idea is to make the Collector the practical representative in all matters for the district; it would involve the Collector being placed in charge of a lesser area, but I would give power to the Collector in all departments; it is the multiplicity of departments that has been a great source of annoyance to the rayats.

9948. You think you could get along without a central Commissioner to manage salt and excise?—You might have one who would advise.

9949. And the same with regard to forests?—Yes, especially forests and irrigation and settlement; I would put that in the hands of the Collector. It often happens that a rayat has got a complaint; he goes to one officer and is told that it is the business of another officer; he goes to that officer and is referred by him to a third; I would put irrigation entirely under the control of the Collector.

9950. And education?—Except as regards inspection, I would give the management to the panchayat. Education is now practically controlled by the municipality.

9951. We have had it in evidence from other witnesses that although that would be the nominal position, the real controllers, even of the Board and municipal schools, are the local officers of the Educational Department, the assistant inspectors, and so forth?—That is so; in this way; reports and remarks come up to the Director of Public Instruction, and he acts as the adviser to Government; Government takes the cue from him and disposes of the matter.

9952. You would convert the Director of Public Instruction, like your Heads of other Departments, into simply an advisory officer?—That is all; it may be that he would be assisted by other people.

9953. Let me take the case of a first-rate college such as exists here; would you put that under the Collector?—There are only three Government Colleges; they are not spread over the country.

9954. You would put a college in one district under one officer, and a college in another district under another officer?—No. I would place the colleges under the Director.

9955. And the high schools?—The high schools I would certainly place under the control of the District Boards.

9956. (*Mr. Hichens.*) You were saying just now that the municipal revenues were too small for the

needs of the bodies?—Too small to justify their having additional powers; if you give them additional powers they should be accompanied by increased resources.

9957. Have you ever served on a municipal Council?—Never, although I have often read municipal reports and orders.

9958. Are there any communal lands within the *mufassal* municipal area where you live belonging to the town?—It is a Hill station where I am; there are plenty of lands; I do not think that is a normal case.

9959. (*Mr. Dutt.*) As a lawyer, you have of course seen the Acts under which those bodies work; are you aware that practically the whole of the executive power is now vested in the Chairman, and the members, according to the Act, have no executive powers?—That is so.

9960. Would you make any modification in that matter and distribute the work among the members to a moderate extent?—I would. There is what is called the Chairman delegate, that is to say, a person who, in the absence of the Chairman, does his duties, but I would like the Act modified so that powers could be given to certain of the members.

9961. You mean powers for the formation of sub-committees?—Yes.

9962. With regard to the Advisory Councils, do you say that all the members should be appointed by the Collector or by the Government?—Yes, for the present.

9963. And all of them should be unpaid?—Yes.

9964. You do not think there will be any difficulty in getting 15 men to work practically from day to day without pay in the Collector's office?—It would not be from day to day; I do not say that the routine should be submitted to them. Also, I would form sub-committees, so that each committee would deal only with its own branch of the work, unless in cases where the committee

found that they could not dispose of the work, and then it should come before the whole Council.

9965. You do not think there would be any difficulty in getting a sufficient number of men to come to the headquarters in each district to do this work?—Not at all.

9966. With regard to village panchayats, you have mentioned certain duties which you would like to be imposed upon them, and which would lead to a better understanding between the people and the Government. Would you entrust to them the distribution of water after it has left the pipes? I suppose you have some experience about the distribution of water?—Only this, that, as a lawyer, I have had often to advise people who have had complaints in that respect, and I have had to study particular cases of distribution of water.

9967. Where there are communal lands in villages for pasture, would you give village panchayats any control over the communal lands?—I would.

9968. Generally to regulate pasture lands?—Yes.

9969. You have recommended the creation of these panchayats in rural areas; where there is a large village there might be one panchayat; in the case of small villages they might be grouped together to form a panchayat?—Yes.

9970. We were told by a witness yesterday that it might be worth while to appoint an officer to organise these panchayats from place to place—to create a small number at first, and gradually increase the number—just as officers are now organising agricultural banks?—Yes. If you do not do it altogether with a stroke of the pen once for all, the Government might take power under the Act and apply it, and extend it, from time to time, on the advice given to them by an inspecting officer.

9971. You think such an officer would be a success?—Yes; I think it would succeed admirably, as it has succeeded in the case of the Registrar of Co-operative Societies in this Presidency.

(*The witness withdrew.*)

Adjourned.

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APPENDIX.

MEMORANDUM CONTAINING THE SUGGESTIONS OF THE GOVERNMENT OF MADRAS
IN REGARD TO DECENTRALIZATION.

I.—FINANCIAL DEPARTMENT.

The Government are generally satisfied with the principles underlying the scheme of the revised provincial settlement recently forwarded for their opinion by the Government of India. They consider that means should be found to enable the Local Government to obtain money for large public undertakings, for example, to meet famine expenditure or for the carrying out of large Public Works, the interest and sinking fund needed to extinguish such loans being met from their share of the revenues of the province. They see no immediate necessity for demanding greater freedom to increase taxation or to invest the public revenues.

2. The Governor in Council considers that he should be invested with larger financial powers than he possesses at present in regard to (a) provincial and divided heads in the accounts, and (b) the funds of District Boards.

3. With regard to loans to local authorities (a) the power to sanction loans under the Local Authorities Loans Act (XI. of 1879) and under the Local Authorities (Emergency) Loans Act (XII. of 1897) for repayment within a limit of thirty years should be delegated to the Local Government in respect of loans granted by the Government themselves, and (b) powers should be delegated to the Local Government to sanction the raising of loans by local bodies in the open market.

4. As regards provincial and divided heads of expenditure, the Local Government should be granted as free a hand as is possible, subject in cases of widespread calamity, such as famine or war, to temporary restrictions to be imposed by the Government of India. They should be empowered to allot during the course of the year from the provincial balances, up to some maximum to be agreed upon subject to immediate report to the Government of India for information. So far as provincial heads are concerned, the Local Government should have authority to delegate powers of reappropriation, under such conditions as they see fit, to Heads of Departments.

5. In the case of local expenditure, the recent orders of the Secretary of State removing the local section from the body of the civil budget estimate are welcomed, but the restriction in Article 295 (a) (ii.) of the Civil Account Code, which subjects sanction to reappropriation by the Local Government to the condition that any increase in this section must not cause an excess over the aggregate budget grant for local expenditure, should be removed. The Local Government should have power to allot from its balance additional funds to any particular District Board, irrespective of the total expenditure provided in the local budgets. The financial transactions of each District Board are kept distinct, and no advantage is at present really gained by lumping together the finances of these local bodies for budget and other purposes.

6. One of the most important directions in which the powers of the Local Government are restricted is in the matter of the creation of new appointments, permanent and temporary, the enhancement of salaries and the deputation of officers on special duty. These powers are at present restricted by the following conditions:—

“(a) No permanent appointment may be created with a pay of more than Rs. 250 a month, and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed, Rs. 250 a month.

“(b) No temporary appointment or deputation involving the payment of more than Rs. 250 a month may be sanctioned for a period exceeding six months.

“(c) No permanent appointment of which the pay and allowances are more than Rs. 250 a month

may be abolished; and the pay and allowances of no such appointment may be reduced.

“(d) No revision of establishment which involves additional expenditure of more than Rs. 25,000 a year may be sanctioned.

“(e) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced.

“(f) The sanction of the Government of India is required for—

(i.) The grant of travelling and conveyance allowances;

(ii.) the grant of house-rent allowances or of free quarters.”

7. Enhanced powers have recently been conferred by the Secretary of State on the Government of India, who now have authority—

“(i.) to create any new permanent appointment, other than an appointment which would ordinarily be held by a gazetted officer recruited in England, of which the salary or maximum salary does not exceed Rs. 500 a month;

“(ii.) to raise the salary of such an appointment to an amount not exceeding Rs. 750 a month;

“(iii.) to sanction the temporary appointment or deputation of an officer—

(a) for any specified period if his salary, or salary and deputation allowance, do not exceed Rs. 500 a month;

(b) for not more than two years if his salary, or salary and deputation allowance, exceed Rs. 500 a month;

“Provided that the temporary appointment or deputation of an officer on a salary exceeding Rs. 5,000 a year, unless such officer has a lien on an appointment carrying a salary of equal or higher value fixed by statute, requires the sanction of the Secretary of State;

“(iv.) to sanction revisions of establishment which involve an additional expenditure of not more than Rs. 50,000 a year, or, in the case of establishments such as process-serving establishments, the scale and remuneration of which are fixed by Courts of Law under rules having the force of law, when the net extra expenditure involved, after allowing for the receipt of fees, does not exceed Rs. 50,000 a year.”

The Governor in Council considers that similar powers should be conferred on the Local Government as regards permanent appointments, the cost of which is debited to provincial or divided heads, and he would advocate that the power as regards the limit of temporary appointments and deputations should be raised by permitting the Local Government also to sanction such appointments and deputations up to a limit of Rs. 500 if they do not exceed, or are not likely to exceed, a period of one year.

8. The rules restricting the additional emoluments of Government officers filling temporary appointments to one-fifth of their salary in the regular line [letter from the Government of India, Home Department (Census), No. 57, dated the 31st March, 1902] should also be abolished. These rules are productive of much inconvenience, and are illogical in that the salary admissible under them to an officer in permanent Government employ when deputed to a temporary post is ordinarily less than that admissible to an outsider who is appointed to such a post.

9. Ordinarily an officer without a substantive appointment on a permanent establishment, who officiates in a post the pay of which is not less than Rs. 100, is restricted to half the pay of the appointment. Power is now reserved to the Government of India (article 144 of the Civil Service Regulations) to grant such an officer an amount not exceeding the full pay of the appointment. This power might well be delegated to Local Governments.

Finance
Department
Resolution,
No. 6920A,
dated 19th
November,
1907.

Article 283,
Civil Account
Code.

Article 2
Civil Ac
Code.

Article 2
Civil Ac
Code.

Article 2
Civil Ac
Code.

Finance
Departm
Resolutio
No. 6660
dated 1st
November
1907.

graphs
60, 61, 65,
69 of
Public
Works Code.

10. The Government of India now fixes, with the approval, when necessary, of the Secretary of State, the separate cadres of the Engineer, the Upper Subordinate and the Accounts establishments of the Public Works Department. The power of fixing the cadres should, so far as Upper Subordinates and Accountants are concerned, be delegated to the Local Government. Men filling these cadres are appointed locally.

11. Paragraph 945 of the Public Works Code restricts the rate of pay of any individual chargeable to "Works" to Rs. 250. This limit is often too small to secure the services of a skilled mechanic or workman of the foreman class, such as may be required for electrical work, pumping stations and sanitary works which are on the increase; and it should be raised to Rs. 500.

12. The Local Government should further be allowed to grant conveyance allowance, house-rent, and free quarters.

13. The ruling which prohibits the creation or abolition by the Local Government of a class or grade of officers, or the alteration of the pay of a class or grade, should also be cancelled. The rule which has apparently for its object securing of uniformity in similar posts in the different Presidencies and provinces seems unnecessary, owing to the varying conditions in the different parts of India.

14. *Transfers to Foreign Service.*—The rules in regard to such transfers are contained in Articles 753 *et seq.* of the Civil Service Regulations and the powers of the Local Government as regards transfers to foreign service of the first and second kinds are restricted by the requirements (a) in Clause (iv.) of Article 753 as regards the pay admissible in foreign service, the emoluments which can be sanctioned by a Local Government when the transfer is to service under a Native State being also restricted as specified in Rule III. of Appendix No. 31 of the Civil Service Regulations, and (b) that transfer to foreign service out of India requires the sanction of the Government of India.

As regards (a) and (b), it is considered that the power to sanction the transfer of an officer to foreign service in India on pay in excess of that specified in clause (iv.) of article 753, or to a Native State on any emoluments in addition to those specified in rule III. of Appendix No. 31, when the Native State to which the officer is transferred is under the administrative control of the Local Government, or to foreign service out of India, should be delegated to the Local Government. The references on such points are, as a rule, purely formal, and might well be dispensed with. The Local Government should also be empowered to transfer the services of subordinates under the foreign service rules to private bodies which have for their object the encouragement of agricultural or veterinary development.

15. In the matter of sanction to the grant of honoraria to officers from Government revenues, and of permission to officers to accept fees from private bodies or public bodies unconnected with Government, the intervention of the Government of India seems to be unnecessary. The rules on the subject are contained in articles 72 and 74 of the Civil Service Regulations.

16. Paragraph 2207 of the Public Works Code, as modified by Standing Order No. 83 of 30th May, 1904, lays down that a project of which the estimated capital outlay is over Rs. 50,000 cannot be sanctioned under Class IV.—Minor Works from which Capital and Revenue Accounts are not kept, except with the approval of the Government of India. The grounds for this restriction in regard to sanction in the case of unimportant works are not clear, seeing that the Local Government are competent to deal with estimates for much larger works costing as much as 12½ lakhs. This restriction should be removed, and the Local Government be permitted to deal with such works without reference to the Supreme Government.

17. Other matters in which powers might with advantage be delegated to Local Governments are shown in the schedule A annexed.

18. As to delegation of financial powers to Heads of Departments, the Local Government should be invested with powers to re-delegate under such

conditions as they consider proper any powers the delegation of which has not been restricted.

The delegation of financial powers which appear from a cursory examination of the codes to be practicable are shown in schedule B to this note.

IA.—BUDGETS.

19. The present system under which the provincial budget estimate of the Local Government is reviewed by the Government of India appears to be susceptible of alteration in the direction of curtailment of references and of diminished interference with the Local Government. The individual budget estimates are submitted to Government by Heads of Departments through the Accountant-General, and are scrutinised, in considerable detail, by minor heads as well as by major heads, first in the administrative department and then in the Financial department of the local Secretariat, the Accountant-General being consulted freely. The estimates for the approaching year as accepted by the Local Government are compiled by the Accountant-General, and the consolidated estimates are due for submission by the Local Government to the Government of India on the 20th January. At the same time the Accountant-General submits to the Finance Department of the Government of India his budget notes, in which explanations are given of all important variations in both the revised estimate for the year current, for which the Accountant-General is responsible (article 1513 of the Civil Account Code), and in the budget estimate for the coming year for which the Local Government are responsible (article 1512 of the Civil Account Code). These budget notes, which contain the actuals of eight months of the current financial year, are returned by the Government of India, with their orders, to the Accountant-General in the first week of February. They are resubmitted by the Accountant-General, with such further explanations as may be necessary, and with nine months' actuals so as to reach the Government of India about the middle of February. They again reach the Accountant-General about the end of February, and the officer resubmits them with ten months' actuals so as to reach the Government of India about the first week in March. The Government of India are also prepared to receive telegraphic information of all important changes required in the budget by about the 10th of March as a rule, when the budget is closed. Copy of each edition of these budget notes is also supplied to the Local Government who intimate, through the medium of the Accountant-General's budget notes, all alterations required in the estimates after their first submission in January, as well as any representations they may desire to make in regard to alterations proposed by the Government of India in the budget notes. There is constant and free communication between the Local Government and the Accountant-General as regards the estimates, and under the system now adopted the friction which formerly arose from the alteration of the estimates of the Local Government without their knowledge may be said to have disappeared. A considerable number of references and a large amount of work would be saved, if the estimates and budget notes could be submitted for the first time early in February. It would then be possible for the Local Government to scrutinise their estimates in the light of nine months' actuals, in communication with the Accountant-General, before the first submission of the estimates to the Government of India. The result would certainly be better estimating on the part of the Local Government.

20. The reductions of estimates of expenditure which are carried out by the Government of India are generally in lump sums under individual major heads, and these reductions are a fruitful source of inconvenience, and sometimes lead to no small amount of extra work. The Government of India have in recent years explained, when finally sanctioning the estimates, that these reductions are not intended to restrict duly sanctioned and necessary outlay, the sole object in view being to obviate large differences between the budget estimate and the actuals of the year, and they have

stated that they would be prepared to consider applications for supplementary grants, should the progress of expenditure under any of the heads thus reduced indicate that the budget grant is likely to be exceeded. These deductions have generally been shown as "probable savings" in the estimates. This system, although convenient from the point of view of the Government of India, is not workable in practice, unless the Head of the Department whose budget is thus reduced is permitted to ignore the ordinary budget rules.

II.—PUBLIC DEPARTMENT.

21. In applying a general policy laid down by the Government of India, the Madras Government consider that they should be granted a free hand as far as possible, and any instructions that are issued to Local Governments should therefore be as far as possible general.

22. The Government of Madras wish to enter a strong protest against interference with Local Governments by officers serving directly under the Government of India, such as Directors-General and Inspectors-General. It is laid down roughly in most cases that such officers are to correspond with the Government of India, not with Heads of Departments under the Local Government, except in matters relating to statistics, professional matters and matters relating to the operation of departmental rules. But there is a tendency to issue direct instructions to Heads of Departments which are likely to be construed into orders, and which weaken the authority of the Local Government. An example of the kind of interference to which this Government object will be found in G.O. Nos. 1893, 1894, Judicial, dated 17th November, 1906, a copy of which has been handed in by the Chief Secretary. The ordinary rule that they should issue no orders to provincial Heads of Departments, and that they should not correspond direct with them, should be enforced with the utmost strictness. Any correspondence that may be necessary can be conducted with the Secretary to the department without undue delay.

23. In the scientific departments, such as the Chemical Examiner, the Superintendents of the King Institute and the Pasteur Institute, and appointments to the Jail Departments and Lunatic Asylums, the Government consider that they should be free to make all such appointments when suitable local officers are available, and should not be required to consult the Government of India, except when suitable officers cannot be obtained in the Presidency.

24. The Government consider that power might be taken to delegate the powers conferred by law on the Government of India or the Local Government, as also to withdraw any delegation made. They are inclined to think that this can only be done by specific legislation.

25. With regard to delegations to the Board of Revenue, Collectors and other subordinate officers, this Government have delegated many powers. Mr. Meyer was employed on special duty in 1897 in furtherance of this object. Many powers have in the last year or two been delegated, and others may similarly be delegated. The Government propose to appoint a small committee to consider what further delegations can be effected.

26. It is of importance that in matters which affect the raiyat and which are not professional matters, the officers of the Public Works Department should be placed under subordination to the Collector. This is especially necessary in questions affecting the distribution of water and the repair of tanks. The Government have not decided exactly how this arrangement can be made, but propose to take it into consideration in connection with the report of a Committee on matters relating to the Public Works Department, which is now under consideration.

27. Transfers are less frequent than they were a few years ago. The Government avoid making them as far as is possible with due consideration of the rights of officers.

28. Certain large proposals are under consideration at the present moment for increasing the

number of districts, divisions and *taluks*. They have been approved generally, and are now under discussion in detail. When carried into effect, they will give a certain amount of relief; but the Madras districts are so large and the work which is under the raiyatwari system so detailed, that further measures will probably become necessary before many years have passed.

29. The Government upon the whole are not anxious to urge any large or far-reaching alterations in the system of appeals at present existing.

III.—REVENUE DEPARTMENT.

30. In the Revenue Department the bulk of the delegations which the Government propose to make are already within the powers of the Local Government, or will be, if the recommendation already made is accepted, that the Local Government may delegate powers which it has itself received by delegation. In a certain number of cases delegation or devolution of powers requires an amendment of the law. This is especially the case with the Sea Customs Act, 1878, an enactment framed to suit the circumstances of the country nearly thirty years ago, since when the growth of trade and the gradual development of uniformity of procedure in customs matters have rendered many of its restrictions unnecessary. A list of cases is shown in schedule C appended.

31. The Government further consider that wider powers should be conferred on them in the matter of the alienation of land and land revenue. The present powers of the Local Government in regard to the alienation of land are laid down in Standing Order No. 24 of the Board of Revenue, which is based on the resolution of the Government of India therein cited, and are as follow:—

(1) Sales of Government land for *full value* may be sanctioned up to Rs. 10,000.

(2) Sales of Government land on *favourable terms* for a public purpose may be sanctioned up to Rs. 1,000.

(3) Gifts or grants of Government land may be sanctioned up to Rs. 3,000, when intended as a site for the construction of schools, hospitals, dispensaries, or other public works to be erected at the cost of recognised local funds, up to Rs. 500 when given for any other public purpose, or to a private individual for services to be performed to the State, and up to Rs. 100, when the services are to be performed to the community, or when the grant is to a private individual for his private benefit, irrespective of any services to be performed. In all other cases the sanction of the Government of India is required. The Government consider that these restrictions on the power of Local Governments to alienate land are unnecessary. The greatest part of the land of the country is already private property, and the grants or alienations now made are, therefore, generally of waste land, and are almost always to local bodies for purposes of public utility. Experience has shown that references to the Government of India on these alienations cause considerable trouble and delay, and the Government consider that the limitations on the power of Local Governments in this respect may well be abrogated.

32. Under the existing rules which are summarised in the second part of the Board's Standing Order No. 24, Local Governments are authorised to sanction the alienation of land revenue, *i.e.*, to exempt from payment of land assessment or ground-rent any land that is used for public purposes, such as roads, the sites of hospitals, dispensaries and the like, and which yields no return to local bodies or other owners thereof, provided that the market value of the occupancy right in the land, together with the capitalized value (taken at 25 years' purchase) of the revenue remitted does not exceed the limits prescribed for gift or grant of State land referred to above. For reasons similar to these already stated, the Government consider that all restrictions on the powers of Local Governments in the matter should be removed.

33. A question has been raised as to the comparative advantages of a Board of Revenue as it exists in this Presidency, or of Divisional Commissioners as they exist in other provinces. The

powers and duties of the Board of Revenue, Madras, are defined in two legislative enactments, Regulation I. of 1803 and Madras Act I. of 1894. The latter Act repealed an earlier measure, Madras Act II. of 1883, the object of which was to enable any portion of the business of the Board to be disposed of by a single Member. Prior to that period, the Board, which then consisted of three Members, had dealt with all subjects collectively. It was decided in 1884 to separate and define the functions and duties of the Members, and to assign to each the charge of specific departments. At the same time, in order to mark the fact that the functionaries in charge of the departments of the Board belong to a collective body, they were gazetted as "Members of the Board of Revenue and Commissioners." The result of this reorganization was to convert the Board into a body composed of four Heads of Departments, capable indeed of collective action, but ordinarily acting singly, each having charge of branches of work with which the other Members have no concern, unless consulted by the Member in charge.

34. As thus reconstituted, the Board of Revenue comprises the following Members:—

(1) The Commissioner of Salt, Abkari and Separate Revenue, who has control of the Salt, Excise, Customs, Stamps and Income-tax Revenues and Emigration, and of the establishments employed in connection therewith.

(2) The Commissioner of Revenue Settlement, Survey, Land Records and Agriculture, who has control over the Revenue Settlement, Survey, Land Records and Agricultural Departments.

(3) The Commissioner of Land Revenue, who has control over the Forest Department.

(4) The Commissioner of Land Revenue, who is also Inam Commissioner, and who conducts the bulk of the work falling upon the Board in its capacity as Court of Wards under Madras Act I. of 1902.

The individual Commissioners carry on their duties independently, the collective action of the Board being confined to the following classes of cases:—

(a) Matters of personal conduct affecting officers of the Indian Civil Service.

(b) Matters of importance affecting estates under management of the Court of Wards.

(c) Matters involving questions of principle, or regarding which the opinion of the Full Board is expressly called for by Government. In a limited number of cases, the two Land Revenue Commissioners decide jointly on important papers connected with Land Revenue. The constitution is thus so arranged as to secure the benefits of individual initiative and responsibility without sacrificing the advantages possessed by a collective and consultative body.

(d) Matters referred to the Full Board by any Member.

35. As the Board is thus composed of Heads of Departments, it follows that the creation of Land Revenue Commissioners with territorial jurisdiction in Land Revenue matters would not enable the present Board to be abolished. This seems to be plain from the example of other provinces, as well as from the needs of this Presidency. Thus in Bengal there exist, besides a Board of Revenue composed of two members and six Divisional Commissioners, a separate officer who is Commissioner of Excise and Salt. Owing to the permanent settlement, there is no Settlement Department as in a raiyatwari province, so that in Bengal the two members of the Board *plus* the Excise Commissioner practically correspond to the Madras Board of Revenue, the six Divisional Commissioners being thus additional. In Bombay where there are Divisional Commissioners, but no Board of Revenue, there exist, in addition to three Divisional Commissioners and the Commissioner in Sind, the following appointments:—

(1) Settlement Commissioner, Director of Land Records and Inspector-General of Registration, Births, Deaths and Marriages.

(2) Commissioner of Customs, Salt, Opium, and Abkari and Reporter-General of External Commerce.

These two officers correspond to the first two appointments in the Board of Revenue, Madras, and even were the Board of Revenue to disappear, two appointments as Heads of the Separate Revenue and Settlement Departments must remain.

36. It would also be necessary to retain a third appointment for control of the Forest Department. In this Presidency the forest reserves are not collected in compact masses in sparsely populous regions, but are often scattered over well-populated areas. They are often close to villages and the regulation of grazing, the control of the removal of fuel and other forest produce for domestic and agricultural use, and the provision of depôts for the distribution of firewood are matters of vital importance to the comfort and welfare of the population. The Government are strongly of opinion that to hand over the control of these matters to a specialist brought up in the traditions of an expert department, would be fraught with the gravest danger to the well-being and content of the Presidency. The control of the Forest Department should be retained by a representative of the Land Revenue Administration, who will not be tempted, in the desire to promote scientific forestry and future forest development, to sacrifice the present interests of the raiyat population. An officer to be the Head of the Forest Department is thus essential. There remains the work of Inam Commissioner, which could not well be given to Divisional Commissioners. Questions connected with *inams* continually present problems of special difficulty, and it is most desirable that they should be dealt with by a central authority and on uniform principles. They are at present specially onerous, as the work of enfranchising and settling *inams* situated within permanently-settled and other estates is now in progress and will not be finished for another ten years. The work could not be undertaken by Government.

37. If the Board of Revenue were replaced by Divisional Commissioners, not less than six would be required, besides the four departmental Commissioners referred to above. The additional cost would probably amount to four lakhs, for no material reduction would be possible in the establishment of the Board of Revenue.

38. The question for consideration is whether the advantages that would follow from the creation of these Divisional Commissioners at a cost of about four lakhs annually would be equal to the heavy expense involved. The Government see much reason to doubt it. The Divisional Commissioner, if he is not to be a mere post-office, must encroach unduly on the functions either of the Collector below, or of the Government above him. Experience in other branches of administration suggests the probability of the Commissioner tending to become merely a forwarding officer. If, however, he is active and interferes, he is liable to stifle the initiative of the men below. In so far as personal influence and communication between Collectors and the higher officers are concerned, the Government believe that the present arrangement secures all that is necessary. The tours of the Members of the Board of Revenue are frequent and thorough, and every district of the Presidency is visited by at least one Member of the Board at least once a year. The Board in fact performs not merely its statutory functions, but to a great extent the duties done by Divisional Commissioners in other provinces. The smooth working of the Land Revenue system and the absence of discontent is in the opinion of Government largely due to the existence of the Board of Revenue. The Government are strongly of opinion that it would be a most retrograde and unfortunate step to substitute for the existing system that of Commissioners of Divisions. They have no doubt that such a change would not be popular or in accordance with native opinion.

IV.—PENSION DEPARTMENT.

39. The Government of Madras propose that certain powers should be delegated to them in the matter of pensions in some of the cases in which restrictions are imposed by the Civil Service Regulations.

I.—Restrictions which involve references to the Secretary of State.

It is proposed that when references regarding pensions have to be made to the Secretary of State, they should be sent direct by this Government, provided that such references shall be made only—

- (a) in the case of pensions of Provincial and Subordinate Officers;
- (b) on the condition that the cases so referred are special cases of individuals, and not the special cases of classes of officers; and

(c) when a favourable decision in any case will not involve a specified maximum expenditure.

It is considered that the Government of Madras, which retains the right of direct correspondence with the Secretary of State in other matters, may be given a similar right in petty pension cases.

II.—Delegation of powers regarding pensions by the Government of India to the Government of Madras.

The cases considered are cases in which restrictions are imposed by the Civil Service Regulations. They are scheduled below with reference to particular articles of the Civil Service Regulations:—

Item number.	Reference to article in the Civil Service Regulations.	Subject.	Delegation proposed.	Number of references.
1	Article 4 ...	Claims to pension governed by the rules in force at the time of entering the service.	The power to grant an officer pension according to the rules in force when he entered the service, <i>i.e.</i> , prior to the date when the new pension rules were brought into effect, now reserved to the Government of India, should be extended to the Local Government.	...
2	Article 357...	Military service to count for pension under the civil rules.	The power exercised by the Government of India to allow service which is pensionable under the military rules to count for pension on the inferior scale in special cases should be delegated to the Local Government.	...
3	Article 168...	Temporary service to count for pension.	The power to allow purely temporary service to count for pension if the pension does not exceed Rs. 10 per mensem should be delegated to the Local Government.	1
4	Article 422...	Condonation of interruptions in service.	The power to condone interruptions in service not exceeding 12 months and when the pension does not exceed Rs. 50 a month now exercised by the Government of India should be extended to the Local Government.	2
5	Articles 475 and 642.	Special additional pensions.	The power to grant an additional pension of Rs. 1,000 per annum to officers for approved service of three years rendered in certain appointments should be delegated to the Local Government.	5

III.—Delegation of powers regarding pensions now vested in the Local Government by the Civil Service Regulations and Civil Account Code to the authorities subordinate to them.

There are certain questions, such as that of the consideration of interruptions in service and the reduction of pensions for unsatisfactory service, which the Government of Madras consider should be reserved to them. The danger of delegation is

that such matters might be looked at quite differently in different departments working in the same local area, with the result of unequal treatment, or treatment giving ground of complaint to the men in a particular department who can compare their cases with those of other men, of other departments, who are in close touch with them.

To the delegations proposed below this objection does not apply:—

Item number.	Reference to article in the Civil Service Regulations or Civil Account Code.	Subject.	Delegation proposed.	Number of references.
1	Article 478 (a) Civil Service Regulations. Government of India letter No. 2260, Home Dept. (Public), dated 18th July, 1902.	Reduction in pension in certain cases.	The power given to the Local Government to relax article 478 (a), Civil Service Regulations, in the case of certain subordinates of the Registration Department may be delegated to the Inspector-General of Registration.	12
2	Articles 520 and 521, Civil Service Regulations.	Re - employment of pensioners.	The power to sanction the employment under the Court of Wards of an officer who has obtained a superannuation or retiring pension should be delegated to the Court of Wards.	
3	Article 524, Civil Service Regulations.	Re - employment of pensioners.	The power exercised by the Local Government to sanction the re-employment of pensioners when the employment is <i>bona-fide</i> temporary and lasting for not more than a year should be delegated to Heads of Departments.	21
4	Article 841 (b), Civil Account Code.	Overpayment of leave allowances.	The power exercised by the Local Government under this article should be delegated to— (1) the Board of Revenue to remit without restriction the leave allowances irregularly drawn by the applicants for pension more than three years before retirement; and (2) other Heads of Departments to forego such allowances up to say Rs. 30 in each case or three months' pay.	200
5	Article 919, Civil Service Regulations.	Power to grant pensions.	The power to grant pensions to subordinates drawing Rs. 100 and less where there is no question of the special application of a rule, or the extension to the case of a penalty or an advantage, should be delegated to Heads of Departments.	96

V.—LOCAL AND MUNICIPAL DEPARTMENT.

40. There are under the Madras Government 23 District Boards, constituted under Madras Act V. of 1884, with 82 *taluk* Boards and 382 unions subordinate to them. There are 60 district municipalities, constituted under Madras Act IV. of 1884, in addition to the Presidency Municipality. The Collectors of districts are *ex-officio* Presidents of District Boards, though the Act allows of the appointment of non-official Presidents. So also Revenue Divisional Officers are *ex-officio* Presidents of *taluk* Boards. The Local Boards Act, 1884, also admits of the election of Vice-Presidents.

41. Section 288 of the District Municipalities Act, 1884, and section 160 of the Madras Local Boards Act, 1884, authorise the delegation by the Local Government of all powers, except those specified in Chapter I. of those Acts. Similarly, section 159 of the Local Boards Act, 1884, authorises the Local Government to delegate any of the powers conferred on the Collector by that Act. Considerable powers have already been delegated in matters relating to Local Fund and municipal administration to Presidents of District Boards and Collectors, respectively. Only two years ago further powers were delegated to district municipalities. These bodies already enjoy a large amount of freedom in regard to expenditure from their balances which has not hitherto been possessed by Local Boards.

42. As recent changes in financial rules now permit of such a course, owing to the exclusion from the general provincial and imperial Budget of the funds of Incorporated Local Boards, the Government will be prepared to authorize Local Boards to incur expenditure from their balances, and to exercise powers similar to those at present possessed by the district municipalities in that respect.

43. Both Local Boards and municipalities practically settle their own programme, and the interference of Government is confined to reviewing their proposals as embodied in the annual budget. When the budget has been sanctioned, no further interference on the part of Government takes place, except in cases in which the sanctioned estimates are deviated from. In regard to establishments, the sanction of the Local Government is required both under the Local Boards and Municipalities Acts in all cases, except in regard to petty menial establishments in municipalities. Owing to the great likelihood of abuse of the power of appointment, the Government consider it desirable to retain this control in their hands.

44. The Government do not consider it desirable to give District Boards any power of control over the smaller municipalities. Of the 60 municipalities only three—two of which are hill municipalities—have a population of less than 10,000, while there are only five with a population between 10,000 and 15,000. The Municipal Councils have no official representation on District Boards, while their funds are raised from totally different sources.

45. In many of the cases in which the Government of Madras have proposed delegations of power, the number of references which have to be made is not very large, but the aggregate number which will be saved if the Government of India should find it possible to delegate these powers is very considerable. There is also another far more important consideration, and that is the saving of time which would result from all these references being unnecessary.

H. BRADLEY,

Ag. Chief Secy. to the Govt. of Madras.

Fort St. George,
30th November, 1907.

SCHEDULE A.

FINANCIAL powers which should be delegated to Local Governments.

Item number.	Reference to article in the Civil Service Regulations, Civil Account Code or Code Rules.	Subject.	Delegation proposed.	Number of references that would have been avoided, if these delegations had been in force in 1900.
1	Article 129 (a) of the Civil Account Code.	Loans to local authorities.	The power to sanction loans under the Local Authorities Loans Act, XI of 1879, and under the Local Authorities (Emergency) Loans Act, XII of 1897, for repayment within a limit of <i>thirty</i> years should be delegated to the Local Government, in respect of loans granted by the Government themselves.	...
2	Do.	Do.	Power should be delegated to the Local Government to sanction the raising of loans by local bodies in the open market up to a limit of Rs. 1 lakh, and a limit of 30 years.	...
3	Civil Account Code—Articles 277, 283-4 (3) (a) and (b) and (4). Civil Service Regulations—Articles 70, 75, 78 and 79.	New appointments, temporary appointments and deputations.	The powers recently delegated to the Government of India by the Secretary of State in regard to <i>permanent</i> appointments should be conferred on Local Governments, and the limit of the power to sanction <i>temporary</i> appointments and deputations should be raised to Rs. 500 <i>per mensem</i> , and the period to one year. The rules in Home Department letter No. 57, dated 31st March 1902, regarding remuneration of special temporary appointments, should be abolished. The limit of Rs. 25,000 a year for revisions of establishments in rule (4) in article 277 of the Civil Account Code should be raised to Rs. 50,000.	27
	Articles 283-4 (5), Civil Account Code.	Class or grade of officers.	The Local Government should be given a free hand as regards the grant of conveyance allowance, house-rent and free quarters. The ruling which prohibits the creation or abolition by the Local Government of a class or grade of officers or the alteration of the pay of a class or grade should be cancelled.	3
		List of appointments in the Provincial Educational Service.	Power may be delegated to the Local Government to make alterations in the appointments included in the cadre of the Provincial Educational Service, provided that the number of such appointments is not altered, and the Government of India's sanction is obtained when required by Account rules.	1

SCHEDULE A—continued.

Financial powers which should be delegated to Local Governments—continued.

Item number.	Reference to article in the Civil Service Regulations, Civil Account Code or Code Rules.	Subject.	Delegation proposed.	Number of references that would have been avoided, if these delegations had been in force in 1906.
4	Article 278-A, Civil Account Code.	Petty and unusual items of Expenditure.	The half-yearly return prescribed in article 1343-A of the Civil Account Code should be abolished.	...
5	Article 279, Civil Account Code.	Irrecoverable items ...	The report to the Government of India, when the loss exceeds Rs. 1,000 and falls upon Imperial Revenues, should be abolished.	1
6	Article 279-A, Civil Account Code.	Remitting disallowances.	The rule requiring the sanction of the Government of India in the Financial department and, where necessary, of the Secretary of State, to any remission of any disallowances made within six months from the date of payment should be abolished.	1
7	Articles 295 and 296, Civil Account Code.	Reappropriations ...	As regards provincial and divided heads, the Local Government should be granted powers to allot from the Provincial balances, during the course of the year should necessity arise, up to some maximum to be agreed upon subject to immediate report to the Government of India for information, and they should have authority to delegate powers of reappropriation, under such conditions as they see fit, to heads of departments. 2. Under <i>wholly imperial</i> heads in the Civil as opposed to the Public Works Department, the Local Government should be given power to make additional allotments with a money limit of Rs. 25,000 <i>per annum</i> . 3. The Local Government should have unfettered control over <i>local</i> revenues, and the restriction imposed in article 295 as regards <i>local</i> expenditure should be removed.	71
8	Articles 72 and 74, Civil Service Regulations.	Honoraria and fees from private persons or bodies.	The power to sanction honoraria exercised by the Government of India should, in the case of other than imperial revenues, be delegated fully to the Local Government.	...
9	Article 124 (a) Civil Service Regulations.	Allowances to subordinates officiating as Executive Engineers—Rs. 100 subject to the pay of an Executive Engineer, 3rd grade, as a maximum.	Where the remuneration admissible by rule is not commensurate with the duties, the Local Government should have the power to sanction an increased allowance.	...
10	Article 124 (d) Civil Service Regulations.	Allowances to an Accountant in the Public Works Department officiating as an Assistant Examiner.	The Local Government should be competent to sanction, by a special order, acting allowance not exceeding Rs. 50 to an Accountant officiating as Assistant Examiner.	...
11	Article 144, Civil Service Regulations.	Officers without substantive appointment.	The power now reserved to the Government of India to increase, in special cases, the allowances to an officer without a substantive appointment on a permanent establishment officiating in an appointment, the pay of which is not less than Rs. 100, to an amount not exceeding the full pay of the appointment, should be delegated to the Local Government.	...
12	Article 229, note 2, Civil Service Regulations.	Overstay of furlough on medical certificate, or leave on medical certificate.	The power possessed by the Government of India to grant an extension of leave not exceeding a week, provided the leave is earned, should be delegated to the Local Government.	...
13	Article 753 (ii), Civil Service Regulations.	Transfer to foreign service.	The power to sanction the transfer of an officer to foreign service in India on pay in excess of that specified in clause (iv) of article 753, or to a Native State on any emoluments in addition to those specified in rule III of appendix No. 31, when the Native State to which the officer is transferred is under the administrative control of the Local Government, or to foreign service out of India, should be delegated to the Local Government. The Local Government should be empowered to transfer the services of subordinates, under the foreign service rules, to private bodies which have for their object the encouragement of agricultural or veterinary development.	4
14	Article 1083, Civil Service Regulations, Exceptions.	Travelling allowance for joining first appointment.	The Local Government should have power to sanction travelling allowance to persons joining a first appointment in the public service in cases which do not come under any of the exceptions under the article.	2
15	Article 1139, Civil Service Regulations.	Increased rate of daily allowance and mileage in special localities.	The Local Government should have the power to sanction increased rates of daily allowance and mileage in special localities, without reference to the Government of India.	2
16	Public Works Code, paragraphs 40, 60, 61, 65, 68 and 69.	Permanent scale of the Engineer, Upper Subordinate and Account establishments in the Public Works Department.	The power of fixing the cadres for Upper Subordinates and Accountants should be delegated to the Local Government.	1
17	Public Works Code, paragraph 174.	Professional examination for Assistant Engineers, third grade.	The Local Government should have the power to dispense with the examination, or reduce the period of service on probation in special cases, of officers under their orders.	...

SCHEDULE A—concluded.

Financial powers which should be delegated to Local Governments—concluded.

Item number.	Reference to article in the Civil Service Regulations, Civil Account Code or Code Rules.	Subject.	Delegation proposed.	Number of references to the subject in the Civil Service Regulations, Civil Account Code or Code Rules, as far as they have been in force in 1906.
18	Public Works Code, paragraph 409.	Leave to superior Accounts Officers.	The Local Government should be empowered to grant leave to superior Accounts Officers when their duties can be arranged for locally.	3
19	Public Works Code, paragraph 927.	Contracts and agreements involving liabilities on the part of the State.	The Local Government should be empowered in the case of contracts for Public Works entered into by them to relax the rules to the extent allowed to the Government of India.	...
20	Public Works Code, paragraph 945.	Establishment chargeable to "Works."	The limit of sanction by the Local Government should be raised from Rs. 250 to Rs. 500.	1
21	Public Works Code, paragraph 1057.	Sale or dismantlement of buildings constructed from imperial funds.	The Local Government should have the power to sell or dismantle permanent public buildings constructed from imperial funds, the book value of which exceeds Rs. 1,000.	1
22	Public Works Code, paragraph 1068-I (g).	Writing down of capital cost of buildings.	The Local Government should have the power to sanction the writing down of the capital cost of a building, when greatly in excess of the real value, without reference to the Government of India.	...
23	Public Works Code, paragraph 1068-I (h).	Renewal of a building necessitated by the occurrence of fire, flood, earthquake or other calamity.	The Local Government have the power to write off any portion of the capital cost, but must report their decision and the reasons therefor to the Government of India. The report should be abolished.	...
24	Public Works Code, paragraph 1068-II (c).	Special assessment of rents at certain stations with reference to prevailing rates.	The Local Government should have the power to make reduced assessments in the case of buildings intended as residences for officers holding particular appointments which are occupied by the incumbents of such appointments.	...
25	Public Works Code, paragraph 1068-V-B.	Provision of free quarters to officers under prescribed conditions.	In the case of Educational Officers, the Local Government have power to provide free quarters for the principal and a professor of a Government College; if it is desired to extend the privilege to more than the two officers, the sanction of the Government of India is necessary. The Local Government should be empowered to extend the privilege to more than two officers.	...
26	Public Works Code, paragraph 1079-V.	Transfer of buildings to Volunteer Corps for use by them.	The Local Government should be empowered to deal with all such cases.	...
27	Public Works Code, paragraph 1143.	Amount of imprest ...	The Local Government should have the power to sanction imprests exceeding Rs. 1,000.	...
28	Public Works Code, paragraph 1391.	Commission to auctioneers for sale of public stores.	The Local Government should have the power to sanction commission to auctioneers, even though it exceeds 5 per cent.	...
29	Public Works Code, paragraph 1393 (note).	10 per cent. charges for supervision, storage and contingencies on valuable stores issued to Local Funds, municipalities and contribution works.	The Local Government should have the power to relax the rule requiring the levy of 10 per cent. charges, also in cases where Imperial Funds are concerned.	...
30	Paragraph 1685, Public Works Code.	Transfer of buildings belonging to state railways, or irrigation and other works for which Capital and Revenue accounts are kept.	No reference to the Government of India should be required in such cases.	...
31	Public Works Code, paragraph 2174.	Expenditure on buildings occupied by the Heads of Local Governments and Administrations.	The restriction to Rs. 15,000 per annum of the total outlay on any one residence occupied by the Head of a Government without the previous sanction of the Government of India should be removed. The Governor's residences would then come under the ordinary rules in regard to expenditure on public buildings.	2
32	Public Works Code, paragraph 2207.	Projects of which the estimated capital outlay is over Rs. 50,000.	The restriction that a project of which the estimated capital outlay is over Rs. 50,000 cannot be sanctioned under class IV. Minor Works for which Capital and Revenue accounts are not kept, except with the approval of the Government of India, should be removed, and the Local Government should be permitted to deal with such works without reference to the Government of India.	...
33	Appendix 10, Part IV. (rule X, note 4; rule XVI and rule XXXVIII).	(a) Increase to grants to churches at stations where abnormal rates prevail. (b) Renting of buildings for divine services. (c) Compensation for sittings.	The Local Government should be empowered to deal finally with all such cases.	...
34	...	Delegation of financial powers to Heads of Departments.	The Local Government should be invested with the power to re-delegate under such conditions as they consider proper any power the delegation of which has not been restricted.	...

SCHEDULE B.

POWERS proposed to be delegated to Heads of Departments.

Item number.	Reference to articles in the Civil Service Regulations or Civil Account Code.	Subject.	Delegation proposed.	Number of references that would have been avoided, if these delegations had been in force in 1936.
1	Article 2 (1), Civil Account Code.	Deposit of cash chests of another department in the treasury for safe custody.	The written sanction of the Collector of a district should suffice.	3
2	Article 57, Civil Account Code.	Entertainment of temporary establishments.	The Local Government should be authorised to delegate to subordinate officers power of sanction to employ temporary establishments subject to such conditions as the Local Government see fit to impose.	...
		Revision of village establishments in proprietary estates.	The Board of Revenue should be empowered to sanction revision of village establishments in proprietary estates subject to the restrictions placed upon the powers of Local Government in regard to establishments generally.	329
3	Article 77-1, Civil Account Code.	Permanent advance ...	The High Court should be authorised to sanction permanent advances to subordinate officers up to a limit of Rs. 500, subject to the conditions— (a) that the Accountant-General is consulted in each case; and (b) that any difference of opinion between the Accountant-General and the sanctioning authority is referred for the decision of the Local Government.	2
4	Article 98 (c), Civil Account Code.	Section-writing charges.	The Local Government should be authorised to empower Heads of Departments to sanction section-writing and copying charges paid for at piece-work rates.	3
5	Article 98 (f), Civil Account Code.	Supply of rubber stamps.	The Board of Revenue, the High Court, the Inspectors-General of Police, Prisons and Registration, and the Director of Public Instruction should be empowered to sanction in special cases the local purchase of rubber stamps.	9
6	Article 98 (h), Civil Account Code.	Purchase of articles of European manufacture.	The Local Government should be authorised to empower Heads of Departments to sanction the local purchase of articles of European manufacture up to Rs. 100 in value. The Superintendent of Stationery should be authorised to make local purchases of articles of European manufacture not exceeding Rs. 200 in value. This limit is for the cost of any one article, or for the total cost of any number of articles of the same description.	14
7	" "	Local purchase of medicines not procurable at the Medical Stores depôt.	Civil Medical Officers in medical charge of districts, Presidency hospital and lunatic asylums should be empowered to make local purchases of medicines not procurable at the Medical Store depôt up to Rs. 100 in value.	...
8	Article 98 (m), Civil Account Code.	Recurring charges ...	Heads of Departments, including Collectors and Judges, should be empowered to sanction recurring contingent expenditure subject to a monthly limit of Rs. 25 for any item. The Local Government should be empowered to delegate authority to subordinates to Heads of Departments to sanction specified recurring charges. The High Court and the Inspector-General of Prisons should be authorised to sanction all rent charges for accommodation of the officers subordinate to them. This power is now possessed by the Board of Revenue, the Inspectors-General of Registration and Police and the Director of Public Instruction. Heads of Departments should be empowered to entertain sweepers, scavengers, and men employed for the supply of drinking-water, provided that the men are not whole-time servants and that their allowances are treated as contingent charges.	29
9	Article 98 (n), Civil Account Code.	Postal commission ...	Unavoidable payments for postal commission on money-orders and value-payable parcels should be passed as contingent charges at the discretion of Heads of Account Offices without any reference to Government.	1
10	Article 98 (r), Civil Account Code.	Type-writers ...	The first supply of a machine to an office should be sanctioned by the Local Government; but the Superintendent of Stationery should be allowed discretion to sanction renewals.	8
11	Article 279, Civil Account Code.	Writing off ...	The Board of Revenue should be empowered to write off finally the irrecoverable value of stores or public money lost by fraud, or the negligence of individuals, or other cause up to a limit of Rs. 500 in each case.	16
12	" "	" ...	Collectors should be empowered to write off irrecoverable arrears under survey advances subject to the submission of a quarterly return to the Board of Revenue.	...
13	Article 279-A, Civil Account Code.	Remission of overpayments.	Heads of Departments to be selected at the discretion of the Local Government should be empowered to remit, in the case of officers serving under them, disallowances by Audit Officers, so far as they affect payments made more than six months before the date when they were challenged, provided that the amount does not exceed Rs. 100 in any one case.	6

SCHEDULE B—continued.

Powers proposed to be delegated to Heads of Departments—continued.

Item number.	Reference to articles in the Civil Service Regulations or Civil Account Code.	Subject.	Delegation proposed.	Number of references to articles in the Civil Service Regulations which have been avoided if these delegations had been in force in 1906.
14	Article 280, Civil Account Code.	Disposal of escheated estates or property.	The Board of Revenue should be authorised to dispose of escheated estates or property not exceeding Rs. 1,000 in value, and the submission of an annual statement to the Government of India should be discontinued.	3
15	Article 53, Civil Service Regulations.	Transfer of charge of officers elsewhere than at their headquarters.	The Board of Revenue should be empowered to sanction the transfer of charge elsewhere than at their headquarters by executive officers under them.	...
16	Articles 57 and 58, Civil Service Regulations.	Deputation of an officer beyond jurisdiction.	The Inspector-General of Police should be authorised to sanction the deputation beyond his jurisdiction of all officers, gazetted and non-gazetted, subordinate to him.	...
17	Article 72, Civil Service Regulations.	Payment of recurring remuneration.	The Board of Revenue should be empowered to sanction the grant of remuneration to <i>karnams</i> employed in checking and preparing field sketches under the supervision of the Land Records staff, and to make alterations in the scale of remuneration paid to village officers for working in settlement offices.	9
18	" "	Payment of recurring honorarium or allowances.	The Board of Revenue (Separate Revenue) should be empowered to sanction the payment of allowances to Customs Superintendents for doing duty as Landing and Shipping Fees clerks in addition to their own duties.	1
19	Articles 94 and 95, Civil Service Regulations.	Charge allowances ...	The High Court and the Board of Revenue should be empowered under article 95 of the Civil Service Regulations.	4
20	Article 157-B (b), Civil Service Regulations.	Transfer as a penalty from a higher to a lower appointment on progressive pay.	Heads of Departments should be empowered to exercise so far as their subordinates are concerned the power now vested in the Local Government to allow an officer on transfer, as a penalty, from a higher to a lower appointment on progressive pay to draw any salary not exceeding the maximum of such appointment as they may think proper.	...
21	Article 158, Civil Service Regulations.	Alteration in the pay of an appointment.	The Local Government should be authorised to empower the Board of Revenue, the High Court, and other Heads of Departments to allow an officer, the pay of whose appointment is changed, to retain his old pay.	...
22	Article 180, Civil Service Regulations.	Joining time ...	The High Court, the Board of Revenue, the Director of Public Instruction, and the Inspectors-General of Police and Prisons should be empowered to extend joining time within a fifteen days' limit subject to the provisos in article 180 (a) of the Civil Service Regulations.	7
23	Article 188, Civil Service Regulations.	Allowances during joining time.	The Local Government should be authorised to empower the Board of Revenue, the High Court and other Heads of Departments to grant allowances during joining time to an officer without a substantive appointment.	20
24	Article 189, Civil Service Regulations.	Exceeding joining time.	The Local Government should be authorised to empower Heads of Departments to exempt officers from loss of appointment for overstay of joining time.	...
25	Article 193 (b), note, Civil Service Regulations.	Extra cost on account of reinstatement of a suspended or dismissed officer.	The limit of extra cost should be raised in the case of all Heads of Departments from Rs. 250 to Rs. 500.	...
26	Article 230, Civil Service Regulations.	Overstay of leave ...	The Local Government should be authorised to empower selected Heads of Departments to exempt officers from loss of appointment for overstaying leave.	...
27	Article 232, Civil Service Regulations.	Commutation of absence without leave into leave without allowances.	The Local Government should be empowered to authorise selected Heads of Departments to commute absence without leave into leave without allowances.	1
28	Articles 253 and 254 of the Civil Service Regulations.	Remission of the penalty for overstaying privilege leave, examination leave and joining time.	The Board of Revenue, the High Court, the Inspector-General of Police and the Director of Public Instruction should be permitted to remit the penalty for overstaying privilege leave, examination leave and joining time.	1
29	Article 322 (b) of the Civil Service Regulations.	Subsidiary leave ...	The Board of Revenue and the High Court should be empowered to sanction subsidiary leave to an officer returning to India, without the permission of the authority which granted him leave, more than fourteen days before the end of his furlough or special leave.	...
30	Article 329 of the Civil Service Regulations.	Extension of subsidiary leave.	In cases where there is any special delay in the issue of orders appointing an officer returning to India to a particular post, the Board of Revenue, the High Court, the Inspector-General of Police and the Director of Public Instruction should be empowered to extend subsidiary leave up to a maximum of thirty days.	...
31	Article 339, Civil Service Regulations (Note 1).	Extraordinary leave without allowance.	The Board of Revenue, the High Court, the Inspectors-General of Police, Prisons and Registration, the Surgeon-General and the Director of Public Instruction should be empowered to grant extraordinary leave without allowances for a period not exceeding two months, even though the applicant for leave is eligible for other kinds of leave.	...

SCHEDULE B—concluded.

Powers proposed to be delegated to Heads of Departments—concluded.

Item number.	Reference to articles in the Civil Service Regulations or Civil Account Code.	Subject.	Delegation proposed.	Number of references that would have been avoided, if these delegations had been in force in 1906.
32	Articles 520 and 521.	Re-employment of pensioners.	Power to sanction the employment under the Court of Wards of an officer who has obtained a superannuation or retiring pension should be delegated to the Court of Wards.	8
33	Article 790 ...	Application for leave while in foreign service.	The Court of Wards should be empowered to sanction leave of all kinds to a non-gazetted officer lent to it, provided— (a) that the leave does not exceed the unexpired period of the deputation, (b) that the Account Officer certifies that the leave is admissible, and (c) that intimation of the leave is sent promptly to the Accountant-General and to the authority who would have granted the leave, if the officer had remained in the Government service.	...
34	Article 753, Civil Service Regulations.	Transfer to foreign service.	The Board of Revenue should be empowered to transfer non-gazetted subordinates to foreign service of all the three kinds specified in article 750 of the Civil Service Regulations, except to foreign service under Native States and subject to a report from the Audit Officer.	6
35	Article 997, Civil Service Regulations.	Journey by the shortest or cheapest route.	The Board of Revenue, the High Court, the Inspector-General of Police and the Director of Public Instruction should be empowered to permit travelling allowance to be calculated by other than the shortest or cheapest route, provided the journey is actually performed by such a route.	...
36	Article 1004, Civil Service Regulations.	Payment of travelling allowance of non-officials attending educational conferences convened under the orders of Government.	The Director of Public Instruction should be empowered to pass the travelling, hotel and carriage expenses incurred by gentlemen who are not officials of Government attending an educational conference convened under the orders of Government.	..
37	Article 1063, Exception (c), Civil Service Regulations.	Daily allowance ...	Heads of Departments should be empowered to grant a daily allowance of two annas to an inferior servant accompanying an inspecting or controlling officer whose circuit of inspection or control extends beyond the limit of a single district.	7
38	Article 1097 (b), Civil Service Regulations.	Travelling allowances	Heads of Departments should be empowered to sanction the grant of passage money, in case of transfer of an officer, to a member of his family who is prevented by good and sufficient cause from travelling with him, provided such member follows the officer within six months of the date of his transfer, or precedes him by a period not exceeding one month.	...
39	Article 1107, Civil Service Regulations.	Travelling allowance to inferior servants on transfer.	All Heads of Departments should be empowered to sanction the grant of travelling allowance to an inferior servant on transfer.	19
40	Article 1138, Civil Service Regulations.	Travelling allowance for journeys undertaken to procure medical certificate by an officer applying for an invalid pension.	The Board of Revenue, the High Court, the Inspector-General of Police and the Director of Public Instruction should be empowered to grant travelling allowances for journeys undertaken by an officer <i>voluntarily</i> applying for an invalid pension, in order to procure a medical certificate from a Medical Board.	...
41	Public Works Code (paragraph 382).	General call for information from Executive Engineers in connection with divisional accounts.	The Examiner of Public Works Accounts should be empowered to deal with all such cases.	...
	Public Works Code (paragraph 25).	Grant of two periodic increments of Rs. 50 <i>per mensem</i> each to Accountants, first grade.		
	Public Works Code (paragraph 36).	Grant of Presidency allowance to Accountants at the Presidency towns.		
	Public Works Code (paragraphs 58 and 59).	Appointments of Accountants, permanent and temporary.		
	Public Works Code (paragraph 409).	Long leave to Accountants.		
	Public Works Code (paragraphs 101 and 1771).	Promotion of Accountants, permanent and temporary.		
	Public Works Code (paragraphs 1765 and 1767).	Retention in Government service of Accountants and clerks under the orders of the Examiner, who have attained 55 years of age.		

SCHEDULE C.

CASES OF DELEGATION WHICH INVOLVE AMENDMENT OF ACTS.

REVENUE DEPARTMENT.

1.—See Customs Act VIII of 1878.

(1) POWERS which are now exercised by the Local Government, but which may be delegated to the Board of Revenue.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Appointing ports for carrying on of coasting trade	Section 12	
2. Appointing warehousing ports	" 14	
3. Appointing places at a port beyond which vessels cannot enter without filing manifests.	" 53	
4. Prescribing landing fees on passengers' baggage or postal parcels.	" 75	
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10. Fixing rates of ullage and wastage to be allowed in the case of spirit to be removed under bond.	" 147	
11. Permitting free entry of spirit imported when warehoused and when the excise duty leviable thereon is to be paid on its removal from the warehouse.	" 148	
12. Permitting import at a port without payment of differential duty of spirit which has paid excise duty at another place where the spirit is to be delivered into a warehouse.	" 151	
13. Framing rules for the denaturing of spirits	" 155	

(2) POWERS which are now exercised by the Board, but which may be delegated to the Collector of Customs, Madras.

Subject of reference.	Authority under which the reference is made.	Remarks.
1. Appointing public warehouse	Section 15	
2. Prescribing form of application for license for private warehouse.	" 16	
3. Appointing stations for Customs officers for boarding and landing from vessels.	" 17	
4. Exempting goods of country produce from payment of excise duty on reimportation.	" 26	
5. Prescribing particulars to be entered on manifests by receiving officer.	" 56	
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9. Prescribing form of application to remove goods from one port to another.	" 105	
10. Prescribing period for the due arrival of goods removed from one warehousing port to another.	" 106	
11. Permitting persons desirous of removing goods from one warehouse to another in the same or different port to enter into a general bond.	" 107	
12. Prescribing form of application for clearing goods from a warehouse.	" 113	
13. Admitting ullage and wastage in excess of the scale prescribed by the Local Government.	" 117	The Collector should report his action to the Board.
14. Remitting duties on warehoused goods lost or destroyed ...	" 122	
15. Deciding the class of goods to be deposited in a public warehouse, and the portions of the warehouse in which they shall be deposited, and appointing an officer on his behalf.	" 125	
16. Power to hear appeals from Custom House Agents	" 202	

SCHEDULE C—*continued.**II.—Cotton Duties Act II of 1896.*

POWERS which are now exercised by the Local Government, but which may be delegated to the Board of Revenue.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Empowering officers to inspect mills	Section 16 (1) of the Cotton Duties Act, II. of 1896.	

III.—Income-tax Act II of 1886.

STATEMENT showing the powers which are now exercised by the Local Government, but which may be delegated to the Board of Revenue.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Empowering Collectors to publish a general notice in Form K in certain places not being municipal towns.	Section 18 (1) (b) of the Income-tax Act.	The Board may be empowered to authorise Collectors to invite returns of income by means of a general notice.
2. Appeal against the order of a Commissioner under section 27 of the Income-tax Act.	G.O. No. 438, dated 19th June 1888.	No second appeal is allowed under the existing law, but the Board receives such appeals and submits them for the orders of Government. It is desirable that the Board should be empowered to entertain and dispose of appeals against order passed under section 27 by officers subordinate to it.
3. Application for sanction to re-admit a revision petition rejected for whatever cause.	G.O. No. 438, dated 19th June 1888.	The Act does not provide for the re-admission of revision petitions once rejected. The Board may be empowered to order the re-entertainment of revision petitions summarily rejected otherwise than on their merits.
4. Appeal against an order passed by a Collector under section 33 of the Act.]	Practice	No appeal against any order under this section is provided for by the existing provisions of the Act. The Board may be given the power of entertaining appeals in such cases.

IV.—Stamp Act II of 1899.

STATEMENT showing the powers which are now exercised by the Board of Revenue, but which may be delegated to the Collectors.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Refund of penalty exceeding Rs. 5 on documents impounded by officers having authority to receive evidence and forwarded to Collectors when no application is made for the same.	Section 39 of the Indian Stamp Act.	Under the existing law the consent of the Board to such refunds is necessary. This may be dispensed with.
2. Refund, without limit of time, of the value of stamped papers used for printed forms of instruments no longer required by Companies, etc.	Section 51 of the Act ...	This power may be delegated to Collectors.

V.—Court-fees Act VII of 1870.

STATEMENT showing the powers which are now exercised by the Board of Revenue, but which may be delegated to the Collectors.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Refund of excess court-fee paid on the probate of the will or letters of administration when the property of the deceased is estimated to be of greater value than the same afterwards proves to be.	Section 19-A of the Court-fees Act.	This power may be delegated to the respective Collectors within whose jurisdiction the probate or letters were granted.
2. Refund of excess court-fee paid on the probate of the will or letters of administration when the value of the property has decreased by payment of debts due from the deceased.	Section 19-B of the Court-fees Act.	Do. do.

SCHEDULE C—continued.

VI.—Land Acquisition Act I of 1894.

POWERS which are now exercised by the Local Government, but which may be delegated to the Collectors.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Payment of compensation otherwise than in cash for land acquired under Act I of 1894 (India).	Section 31 (3) of Act I of 1894 (India).	Under the existing law the sanction of the Local Government is necessary. The section may be so amended as to give the necessary power of sanction to Collectors without reference to Government.

JUDICIAL DEPARTMENT.

(1) POWERS which are now exercised by the Government of India, but which may be delegated to the Local Government.

Nature of reference.	Authority under which the reference is made.	Remarks.
1. Establishment of temporary Sub-Courts and District Munsiff's Courts.	Section 4, the Madras Civil Courts Act, 1873.	When the temporary Courts are to be established for not more than six months, <i>i.e.</i> , up to the limit of the period up to which the Local Government have financial powers in the matter of temporary appointments.
2. Rules for the destruction of records belonging to the High Court or Courts of Civil and Criminal Jurisdiction subordinate to the High Court.	Section 5, the Destruction of Records Act, 1879.	The rules are of local interest, and will not affect the procedure in other provinces.
3. Rules for the payment of expenses of complainants and witnesses attending Criminal Courts.	Section 544, the Code of Criminal Procedure.	References are merely formal.
4. Appointment of Notaries Public ...	Section 138, the Negotiable Instruments Act, 1881.	Do.

(2) POWERS which are now exercised by the Local Government, but which may be delegated to Heads of Departments.

Nature of reference.	Authority under which the reference is made.	Authority to whom the power should be delegated.	Remarks.
1. Investing District Munsiff with extended Small Cause Court powers.	Section 28, the Madras Civil Courts Act, 1873.	The High Court ...	References are formal.
2. Investment of District Munsiffs, Subordinate Judges and District Judges with power to record evidence of witnesses in their own hand in the English language.	Section 185-A, the Civil Procedure Code.	Do. ...	Do.
3. Transferring villages from one registration sub-district to another.	Section 5, the Indian Registration Act, 1877.	The Inspector-General of Registration.	May be empowered to exercise the powers in consultation with the Collector of the district concerned.
4. Appointment of Kazis	Section 2, the Kazis Act, 1830.	District Magistrates.	

PUBLIC DEPARTMENT.

POWER which is now exercised by the Government of India, but which may be delegated to the Local Government.

Nature of reference.	Authority under which the reference is made.	Remarks.
Declaring a provincial lunatic asylum to be a lunatic asylum at the Presidency town for the purposes of the Act.	Section 17-B of the Indian Lunatic Asylums Act, 1858.	

SCHEDULE C—concluded.

MARINE DEPARTMENT.

POWERS which are now exercised by the Government of India, but which may be delegated to the Local Government.

Serial number.	Nature of reference.	Authority under which reference is made.	Remarks.
1	Power to extend to any port the provisions of the Indian Ports Act, 1889 (X of 1889), or certain portions thereof, and fixing the limits of the port.	Section 4 of the Indian Ports Act, 1889.	
2	Alteration of limit of ports	Section 5 of the Indian Ports Act, 1889.	
3	Fixing the rates at which port dues are leviable at any port newly brought under the provisions of the Act.	Section 33 (2) of the Indian Ports Act, 1889.	The maximum rates at which port dues are leviable at all the important ports are laid down by the Act. Ports newly brought under the Act are small ports, and no reference to the Government of India regarding the rates to be levied should be necessary.
4	Charging fees for pilotage and the rates at which they are to be charged.	Section 35 (1) of the Indian Ports Act, 1889.	
5	Appointment of receivers of wreck ...	Section 73 of the Indian Merchant Shipping Act, 1880 (VII of 1880).	
6	Fixing the rates at which landing and shipping fees are leviable.	Section 4 of the Madras Outports Landing and Shipping Fees Act, 1885. (III of 1885).	
7	Fixing the rates at which coast light dues are leviable.	Section 3 (2) of the Madras Coast Lights Act, 1904 (IX of 1904).	The maximum scale of fees is fixed by the Act, and the Local Government should have power to vary the rates within the maximum.

SCHEDULE D.

REVENUE DEPARTMENT.

POWERS which are now exercised by the Government or the Board of Revenue, but which may be delegated to Subordinate Authorities.

Serial number.	Authority under which the reference has to be made.	Delegation proposed.
1	Rule 13 of the Mining Rules	Under Rule 13 of the Mining Rules should the Collector be of opinion that it is not expedient to grant a prospecting license applied for, or should he find that the licensee has not been approved by the Local Government, he shall refuse to grant the license, and shall forthwith report the matter to the Local Government which may pass such orders as it thinks fit. Such a report may have been necessary in the infancy of the mining industry, but it is no longer necessary now, especially as it is always open to the party aggrieved by the Collector's refusal to appeal against his order. The Government therefore consider that so much of the rule as requires the Collector to report his refusal of a prospecting license may be cancelled.
2	Rules 11 (3) of the Mining Rules ...	Under rule 11 (3) of the Mining Rules every application for a prospecting license shall be accompanied by the certificate that the applicant has been approved by the Local Government under the signature of one of its Secretaries. In granting or refusing such certificates, the Government is necessarily guided to a great extent by the report of the Collector, and as it is the same officer who has afterwards to grant or refuse the prospecting license, the Local Government's certificate is of little practical utility, and experience has shown that the rule enforcing it involves much waste of time and correspondence. The Government accordingly consider that the certificate of approval may be dispensed with.
3	Rule XV of Notification No. 124, dated 21st March 1902.	To delegate to the Board of Revenue the power of directing at what railway stations opium consignments shall be detained and examined
4	Rule XVII of above notification ...	To delegate to the Board of Revenue the power of prescribing the rates of opium and poppy heads for issue from store-houses and <i>tabuk kacharies</i> .
5	Rule XXI of above notification	To delegate to the Board of Revenue the power of fixing the price, or fixing the maximum and minimum prices, at which opium, intoxicating drugs or poppy heads may be retailed.
6	Government of India Notification No. 3883-Ex., dated 6th July 1905.	To delegate to the Board of Revenue the power of sanctioning the bringing by or taking of intoxicating drugs prepared from the hemp plant from any foreign territory of Native State for the purpose of supply to any tract appertaining thereto which is surrounded by British Territory.
7	Government of India Notification No. 9227-75-C., dated 29th November 1906	To delegate to the Board of Revenue the power to permit persons or their authorised agents to import cocaine by means other than by post.
8	Notification No. 124, dated 21st March 1903.	To delegate to the Collectors the power of authorizing any licensed druggists to possess any quantity of opium, intoxicating drugs or poppy heads in excess of the limit prescribed in Rule 5 of the Opium Rules.
9	Standing Order No. 75 (Stamp Manual), and Rule 8 of the Local Government rules in Notification No. 84, dated 11th February 1888.	To delegate to Collectors the power of appointing <i>ex-officio</i> vendors of stamps.
10	Standing Order No. 75 (Stamp Manual), and Rule 9 of the Local Government rules above.	To delegate to Collectors the power of fixing the denomination and description of stamps to be sold by <i>ex-officio</i> vendors.

SCHEDULE E.

LOCAL AND MUNICIPAL DEPARTMENT.

POWER which is now exercised by the Government of India, but which may be delegated to the Local Government.

Serial number.	Subject.	Authority under which reference has to be made.	Delegation proposed.
1	Imposition of house-tax on railway buildings situated within the limits of unions, and municipal taxes on railway property within municipal limits.	Section 135 (1) of the Indian Railways Act IX of 1899.	Under section 144 (1) of the Indian Railways Act, the power of authorizing the levy of these taxes should be delegated to the Local Government.

SCHEDULE F.

EDUCATIONAL DEPARTMENT.

Under the Public Service notification certain educational tests are required of candidates for employment in superior service, and in order to qualify for higher posts in that service. It frequently happens that persons possessing requisite qualifications are not available, especially for temporary appointments, and applicants have to be exempted from one or more of the tests. This gives rise to an immense amount of correspondence. These powers have, especially as regards temporary appointments, been delegated to a considerable extent to Heads of Departments and

executive officers, and the notification is revised periodically. It is, however, necessary that there should be some central authority to grant exemptions within a well defined limit, as it is possible that exemptions may be granted wholesale by individual officers to the detriment of the Public Service and of qualified candidates. It is therefore proposed to raise the scale of appointments for which the general educational test is required from Rs. 15 to Rs. 20. This will cause a considerable amount of relief.

POWERS which are now exercised by the Local Government, but which may be delegated to the Director of Public Instruction.

Item number.	Subject.	Reference to Codes.	Remarks.
1	Declaration of the meaning of ordinary attendance.	Article 36 of the Code of Regulations for European Schools.	
2	Commutation of grants for a term of years subject to certain conditions.	Article 39 of the Code of Regulations for European Schools.	
3	Payment of special grants for the teaching of subjects other than those specified in the article.	Article 44 (d) of the Code of Regulations for European Schools.	
4	Making arrangements for the primary scholarship examination.	Article 90 of the Code of Regulations for European Schools.	
5	Determination of the institution in which candidates holding the high school scholarship should continue their studies.	Article 104 of the Code of Regulations for European schools.	
6	Recognition of diplomas and certificates other than those specified in the educational rules.	Rule 24 of the Educational rules.	
7	Prescribing list of text-books for use in schools under public management.	Rules 85 and 91 of the Educational rules.	
8	Levy of fees at reduced rates in schools under public management in backward localities.	Rule 93 of the Educational rules.	
9	Prescribing list of text-books for use in aided schools and colleges.	Article 12 of the Grant-in-aid Code.	
10	Forbidding the employment in aided schools and colleges of teachers whose certificates have been withdrawn.	Article 14 of the Grant-in-aid Code.	
11	Declaration of backward classes ...	Article 15 of the Grant-in-aid Code.	
12	Powers to sanction grants for furniture, apparatus and books.	Article 60 of the Grant-in-aid Code...	The Director of Public Instruction's powers of sanction may be extended from Rs. 200 to Rs. 500.
13	Admission into the Medical School and College of Engineering of pupils not possessing the requisite educational qualifications.		
14	Payment of munshi allowance to European and Eurasian officers of the Educational Service.	Rule 6 in G.O. No. 573, Educational, dated 15th September 1896.	
15	Correspondence relating to the Lawrence Asylum.	Rule 8 of the rules in G.O. No. 689, Educational, dated 2nd December 1900.	All correspondence relating to subjects other than the appointment and removal of principal.
16	Framing of rules for the Text-book Committee and appointment of members of the Committee.	Do. do.	

Note.—Items 6 to 16 can be sanctioned by the Local Government.

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
By DARLING & SON, LTD., 34-40, BACON STREET, E.

1908.

VOLUME II.

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MINUTES OF EVIDENCE

TAKEN BEFORE THE

ROYAL COMMISSION

UPON

DECENTRALIZATION

IN

BURMA.

VOLUME III.

Presented to both Houses of Parliament by Command of His Majesty.



LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
By DARLING & SON, LTD., 34-40, BACON STREET, E.

And to be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., FETTER LANE, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
OLIVER & BOYD, TWEEDDALE COURT, EDINBURGH; or
E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

1908.

[Cd. 4362.] Price 1s. 8d.

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MINUTES OF EVIDENCE

TAKEN BEFORE THE

ROYAL COMMISSION UPON DECENTRALIZATION.

FOURTEENTH DAY.

RANGOON, *Wednesday, 11th December, 1907.*

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under-Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

The Hon. Mr. W. F. RICE was called and examined.

9972. (*Chairman.*) You have spent about eight years in district work and about four years in the Secretariat?—Yes; I became Chief Secretary in July of this year.

It is desirable to give larger financial powers to provincial Governments generally and to the Government of Burma in particular, but I am not prepared to say that a more complete separation than at present exists between imperial and provincial finances is desirable or to suggest any practical method in which this result might be effected. I would enhance the powers of the Local Government with regard to the creation of new appointments so as to enable it to make appointments up to Rs. 500 a month. I would give the Local Government similar powers with regard to abolishing appointments. The Local Government should have power to grant fixed travelling allowances and conveyance allowances, to fix special rates of travelling allowances for localities where travelling is expensive, and to sanction the grant of local allowances for officers stationed in remote and expensive places. The Local Government should be authorized to grant any special allowance such as a local allowance, a house allowance, a travelling allowance, a horse or conveyance allowance, as well as fees or honoraria.

In matters of general administration the degree of control must be left to the discretion of the Supreme Government, but where the power to take action or to make rules has been conferred by law on the Local Government, it should be left to exercise the power. In other cases the statutory power of the Local Government might be enlarged. In the majority of Indian Statutes the power of the Local Government is subject to the previous sanction of the Governor-General in Council, but in many cases this restriction seems to me to be unnecessary. When it is a question of taking action or of framing rules in matters of purely local importance, the power of the Local Government might be exercised subject only to the general control of the Government of India, which would have power to interfere if necessary, but much labour and correspondence would be saved if the previous reference, which is now required in each case, were dispensed with. As regards the remedy, specific amending legislation would be preferable to a general act of delegation.

In the departments with which I have had most experience I have noticed no tendency on the part of Directors and Inspectors-General under the Government of India to exercise administrative authority in matters which should properly be left to the Local Government. The assistance and advice of the Director-General of Education has

been of much value to the Local Government and to the provincial Director of Public Instruction. Without the assistance of the Director-General of the Indian Medical Service it would be difficult, if not impossible, to select suitable officers to fill appointments requiring special professional qualifications.

Many useful administrative reforms have been initiated by the Government of India. I may instance the educational reforms arising out of the Educational Conference held at Simla in 1901.

I would not curtail the right of appeal in respect of administrative action, whether granted by law or by practice. The Government must have the power to interfere in all matters of administration.

The right of appeal now granted to officers of Government against orders affecting them personally is not too liberal, and I would not curtail it. The local Government is already vested with power to withhold a petition addressed to the Government of India in any case in which the petition is merely an appeal against an order of the Local Government upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant whose salary was not more than Rs. 100 a month. As regards appeals to the Local Government, the rule at present in force is that no appeal is entertained by the Local Government against the order of a Commissioner or Head of a Department upholding on appeal the dismissal, removal, reduction or other punishment of a Government servant whose salary was not more than Rs. 50 a month.

The demand for returns and information continues to increase. This Government is at present engaged on an exhaustive enquiry into the influence of the opium policy on crime, as evidenced by the relative statistics of the last 20 years. This information has been called for by the Secretary of State for India.

Extended powers may suitably be delegated to the Financial Commissioner, Commissioners of Divisions, Heads of Departments and Deputy Commissioners, both in regard to financial matters and matters of general administration.

I am not prepared to say that the influence of the provincial Governments is in the direction of excessive rigidity or uniformity, or that they are too much dominated by considerations of revenue. The Commissioner is always consulted in this province in all matters of importance affecting his division, and his views are duly considered.

In the majority of districts in Burma the office work is excessive, and the opportunities of Executive Officers for personal contact with the people

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W. F. Rice.*

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are thereby unduly curtailed, but I find it difficult to suggest a practical remedy. The province is rapidly developing and work is constantly increasing. Much of it is, no doubt, inevitable, but the labour now expended in the preparation of reports and returns might well be reduced. This question was examined a few years ago under the orders of the Government of India, and some reduction was effected. The relief was, however, inconsiderable, and on a re-examination further relief might be granted. With the development of the province, increases of establishment are constantly required and are sanctioned from time to time. No general increase in the administrative staff is required at present, and no general reduction in the area of district or other charges is desirable. Executive Officers in Burma possess sufficient knowledge of the vernaculars.

Care is already exercised in the selection of Commissioners, Deputy Commissioners and other responsible officers. I do not think that the grant of larger powers will render necessary greater care in the selection of officers than is exercised at present.

Transfers of officers are no doubt frequent, but not unnecessarily so. Officers fall sick and go on leave, and transfers are therefore inevitable. They are less frequent than in former years, and are certainly avoided as much as possible.

There are no District, Sub-divisional or Local Boards or village unions in Burma, and I am not in favour of the creation of Advisory or Administrative Councils to assist Divisional or District Officers. I do not think that it is either desirable or possible to give village communities in Burma greater powers in the disposal of local affairs. Village headmen are already empowered to dispose of petty criminal and civil cases.

9973. Will you tell us why—in practice, not in theory—there is such a considerable difference between the legislation of Upper and Lower Burma? I understand that nearly all your laws relate separately to Upper and Lower Burma?—Yes, a good many laws in Lower Burma have been in force there longer than those in Upper Burma.

9974. Is there any reason why they should not now be amalgamated?—There is a tendency, and a desire, to amalgamate the law as much as possible, but it cannot all be done at once. A new law amalgamating the village law in the two sections of the province will come into force within a week or two.

9975. But is there any practical reason why the laws and the general administration of Upper and Lower Burma should not become identical?—There is no reason why it should not become so in time, but at present it could hardly be done. The revenue system, for instance, is different in the two sections of the province; we inherited a revenue system when we annexed Upper Burma, and we kept it with as little alteration as possible.

9976. Is it desirable to maintain the alteration between the two sections?—Not permanently, I think. A beginning has been made towards amalgamation.

9977. You think the law and administration will be advantageously amalgamated at no distant date?—Yes. For instance, the Registration Law is different; in Lower Burma the Indian Registration Law is in force as in other parts of India; in Upper Burma there is a special Upper Burma Registration Regulation which is of a simpler character, because the people of Upper Burma are thought to be not yet capable of carrying out and observing the intricate provisions of the ordinary Registration Law. That is a sample of the difficulty of amalgamating the law immediately.

9978. Do you find any difficulty in obtaining suitable representatives of the natives of Burma for the Legislative Council?—I think there is no difficulty, because the number of members is at present very small.

9979. How many Commissioners' divisions have you?—Eight.

9980. It has been suggested to us that the Commissioners in Burma have, for one reason or

another, a somewhat less free hand than they have in other parts of India?—I cannot say.

9981. Are the powers which they exercise under revenue enactments sufficiently extensive?—They might be enhanced with advantage.

9982. You say that Commissioners are responsible to the Local Government. Does the Commissioner of a division correspond with the Secretary of the Government in the appropriate department?—Yes, he also corresponds habitually demi-officially with the Lieutenant-Governor himself.

9983. What is the average size and population of a Deputy Commissioner's district?—They vary very much. The district of Hanthawaddy, I should take as a fair average; that is 3,023 square miles, population 484,000; the population there is probably more than the average, because that district is surrounding Rangoon. I should think the average would be about 300,000. The area of the smallest district (Kyaukse) is 1,274 square miles, population 141,000; the area of the largest district (Chindwin) is 19,062 square miles; population 154,000.

9984. After how many years' service does a man become a Commissioner?—The most junior Commissioner in Burma, who was appointed in November of last year, commenced his service in 1885.

9985. Then above the Commissioners there is no one but the Financial Commissioner and the Lieutenant-Governor?—That is correct.

9986. Some of your Assistant Commissioners are Covenanted Civilians and some are members of the Indian Army?—Yes, and some are Uncovenanted Civilians.

9987. In the future is it proposed to have nothing but Covenanted Civilians?—Covenanted Civilians and members of the Indian Army; no doubt in the future the cadre will be closed to the Indian Army as well.

9988. Is it practically now so closed?—No, not yet.

9989. With regard to township officers, who are the ultimate representatives of Government in most direct contact with the people, what is their position?—A township officer is an Executive Officer. He is technically an ungazetted Officer, but for certain purposes *myooks*, as we call them, are treated as Gazetted Officers. They are members of the Subordinate Civil Service. Their salary ranges from Rs. 175 to Rs. 250 a month.

9990. The revenue is collected through the agency of the village headmen, who are remunerated by commission?—Yes.

9991. Is that a satisfactory system?—Very, I think.

9992. Satisfactory from the point of view of revenue?—From the point of view of the administration of the country.

9993. Would not the fact that a man is paid by commission incline him to get in his revenue at all costs, because his salary depended upon it?—I do not think so. He has no authority to remit revenue or to enhance revenue; he merely has to collect what he is told.

9994. Would there be any inclination on his part, under the present system, to point out to the Divisional Officer that remissions were needed?—I do not think that the consideration of his commission would stop him from doing so. The commission is not very large, and the headman is very much on a level with the rest of his villagers, and his sympathy with the villagers would probably be greater than his desire for his own commission.

9995. The sympathy would extend to his depleting his own pocket if necessary?—Yes, I have no doubt it would.

9996. There are two judicial jurisdictions in the province, one in Upper Burma and one in Lower Burma?—Yes. There is a Chief Court in Lower Burma and a Judicial Commissioner in Upper Burma.

9997. Does that arrangement lead to divergent expressions of judicial opinion?—It has done so on occasions; rulings have differed, but not very often. I remember no serious inconvenience as having been caused by it.

9998. The Judicial Commissioner is entirely independent of the Chief Court?—Quite; he exercises an independent jurisdiction altogether.

9999. Do you know of any other province in India where a similar state of things obtain?—I believe there is a Judicial Commissioner of Oudh and in Sind.

10000. Would any good purpose be served by amalgamating the two judicial authorities?—In time they will be amalgamated. There would be a certain amount of inconvenience to the natives of Upper Burma in having to come to Rangoon for their final appeals; they find it convenient to be able to go to Mandalay.

10001. Do not many of your Commissioners exercise judicial powers?—Yes.

10002. Is that satisfactory?—It is satisfactory where their other work is not so heavy that they have no time to do judicial work.

10003. Does judicial work interfere with their revenue work?—It was on that ground that separate Divisional Judges were appointed in three divisions.

10004. Are the relations between the Commissioners and the police satisfactory?—Yes, I think so.

10005. Does the system under which the District Superintendent is under the control of the Deputy Commissioner work well?—I think it works quite well in practice.

10006. There is no undue interference of the one with the other?—I think not.

10007. You tell us that "in the control of sanctioned working plans the Chief Conservator has taken the place hitherto occupied by the Inspector-General of Forests"?—Yes.

10008. What is a "working plan"; is that the delimitation of forest?—It is a programme of work for the Forest Officers to deal with.

10009. You advocate the plan of local allowances; does that affect pensions in any way?—No, a local allowance does not affect a pension.

10010. The freedom which has been nominally given to you by the Government of India has been limited by a series of executive orders?—There have been instances in which the Government of India have sent model rules, or a set of draft rules, with the suggestion that they should be framed by the Local Government under an Act, when the Act gives power to the Local Government to frame rules.

10011. Would you give us an instance?—I will instance the Poisons Act, which gives power to the Local Government to frame rules subject to the control of the Governor-General in Council. The Government of India sent us a set of model rules which they said they wished to have framed, on the ground that it was desirable to have uniformity in the rules as to poisons adopted in the different provinces.

10012. Would you consider that the circumstances in different provinces were not such as to require uniformity in the matter of the sale of poisons?—I am not prepared to say; I do not know enough about the circumstances of other provinces; but, if the aim was to secure uniformity, it seems to me that it would have been desirable in framing the Act to reserve the power to the Government of India to make rules.

10013. Did you as a matter of fact adopt their suggestions?—We returned the rules with suggestions for their alteration; I believe the case is not yet completed.

10014. Is there any other case to which you would draw our attention?—The Petroleum Act has been mentioned as another instance, but I am not prepared to speak as to that of my own knowledge.

10015. However, you think, that that is not an isolated case?—I think not; there is a tendency in that direction.

10016. Do you think that the action of the Government of India is, not merely in theory but in fact, detrimental to the provincial Government?—Yes, the Local Government is better capable of judging what rules are required in a case like the Poisons Act; the rules that were sent down were a good deal more elaborate than are required in Burma.

10017. Suppose the circumstances were more or less uniform throughout India, and the rules varied considerably in each province, might that not occasion a considerable amount of correspondence with the Government of India, and a comparison of what was taking place in different provinces?—I should think not.

10018. What do you mean by "general control"?—I mean by general control that any rules or orders framed by the Local Government under an Act should be published in the official Gazette, and copies supplied in ordinary course to the Government of India, and if they thought there was any reason to object they could say so, and suggest to the Local Government that they should alter the rules.

10019. "Suggest" or "require"?—Require the Local Government to alter the rules.

10020. Under that system would there be a less prejudicial interference with your freedom than there would be under the rules which require interference?—I think there would be the same amount of control but less correspondence; because there would be no correspondence except where the Government of India thought that interference was required.

10021. It was suggested to us the other day at Madras that in practice the Medical Service was a provincial Service—though nominally there is a central control; practically when a man is sent to a province he remains there permanently, or until he gets on to what is called the Selected List. Is that so, in practice, in Burma?—To a great extent it is true. I have known cases of transfers. There was an officer in the Indian Medical Service who was a Civil Surgeon in Burma; he recently applied to return to India, and he was transferred to India for military employment.

10022. Without the leave of the Local Government?—The Local Government sent on his application and said they had no objection.

10023. You do not think that the control of the Director-General of the Indian Medical Service is in any way, therefore, harmful?—I think not.

10024. Who is the Head of your Medical Service?—The Inspector-General of Civil Hospitals, who has the rank of a Colonel.

10025. You do not think that at any stage there is any desirability of curtailing the present right of appeal?—Do you refer to personal appeals, or to appeals on public questions?

10026. I will take both.—No, I think there is no occasion to curtail the right in either case.

10027. Would a great many appeals come through you as Chief Secretary?—Yes.

10028. And through you to whom?—To the Government of India.

10029. Not to your own Government?—There are a number of appeals to the Local Government from persons who have been punished or censured by Heads of Departments.

10030. Are most of them on trivial questions?—Many of them are appeals against orders of dismissal or removal.

10031. What about fines?—Fines are practically forbidden as a punishment in this province.

10032. And in regard to minor punishments, whatever form they may assume?—There are very few appeals to the Local Government against any punishments except reduction or removal.

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11 Dec., 1907.

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W. F. Rice.*

11 Dec., 1907.

10033. Do you generally find that you uphold the decision of the officer who has ordered the punishment?—I could not say that; there are many cases in which the order is reversed.

10034. A sufficient number of cases to make it desirable in your judgment to retain this right of appeal?—I think so, certainly.

10035. You tell us that there is a great demand for returns and general information. You mention one return regarding the effect of opium on increase of crime; can you give us another instance?—There are often references for information. For instance, the Government of India recently wrote and asked us to send them a return showing all political pensioners—a return of all pensions granted to relations of King Mindon Min. I could not definitely say that the demand has increased without a detailed comparison of the number of requests in different years.

10036. These returns do not necessarily come through your department?—Many of them do not—only those do so which relate to matters with which I am concerned.

10037. You tell us that "The Commissioner is always consulted in this province in all matters of importance affecting his division; and his views are duly considered"; that may mean anything or nothing?—I did not mean nothing; I mean that they are considered.

10038. But are they adopted; has the Commissioner really a more or less deciding voice in what is going to be done in his division, or not?—I think he has. The Lieutenant-Governor may, and does, overrule him if necessary.

10039. You would lead us to believe that on the whole the Commissioner is the person who really runs the division?—Yes.

10040. You have told us that the Commissioner corresponds with the provincial Government through the Secretary in certain departments. Suppose there is a difference of opinion between the Secretary and the Commissioner; the Commissioner takes one view and the Secretary holds another; the Secretary takes his view to the Lieutenant-Governor; are we to take it that, as a rule, the Commissioner gets his way, or that the Secretary gets his way, with the Lieutenant-Governor?—There are instances of both, I cannot say which is most frequent.

10041. With regard to the office work being excessive, as you tell us it is, whose duty do you think it is to endeavour to reduce the office work, the duty of the provincial Government or of the Government of India?—The provincial Government.

10042. Have the provincial Government done anything towards that end?—They have tried, I think; they are always trying.

10043. But have they succeeded?—Not to any great extent.

10044. We are told that a great deal is going to be done in the way of delegation, but, as far as I can gather, nothing has yet been done?—The reason for the increase of office work in Burma is mainly the development of the province. It is not the fault of any system, so much as the natural increase of work owing to the increase of population, cultivation, trade and commerce.

10045. Would this increase of general activity account also in any way for the increase in the number of returns and statistics which you mention?—I do not deal myself with commercial or agricultural affairs, so I can scarcely answer.

10046. So far the provincial Government have not done anything very actively to reduce this excessive office work?—The Lieutenant-Governor recently appointed a small committee. About a year ago he appointed two Commissioners of experience, Major Maxwell and Mr. Todd Naylor, to hold a special enquiry and try and evolve a scheme by which work might be decreased; their proposals have been received and are being considered, and they will, I think, give some relief.

10047. Do their proposals go outside the actual authority of the Lieutenant-Governor?—Some of them do.

10048. When did these gentlemen report?—About six months ago.

10049. Nothing has yet been done?—Yes, something has been done. I am not prepared to give details at a moment's notice. A good deal of it entails an increase of establishment, which will require reference to the Government of India and to the Secretary of State in some cases. Some of it also will probably require legislation.

10050. But what has been done which would not require a reference?—There were certain suggestions that could be carried out without a reference; they are now under consideration, but the most important proposals would entail a considerable increase of establishment.

10051. It comes back to this, that nothing has yet been done by the provincial Government?—The provincial Government are taking action on the report now.

10052. You tell us that Executive Officers in Burma possess all the knowledge of the vernacular that is necessary?—I think they have a fair knowledge of it.

10053. How many languages or dialects are common in Burma?—There is one main language; the Burmese language is common all over Burma proper. In the Shan States there is the Shan language, and in the outlying hill districts the hill tribes have dialects, but they are people that the ordinary District Officer seldom sees, and has no experience of. There is also a Karen language but, generally speaking, Burmese is the one language which is used throughout the province.

10054. An officer knowing Burmese would be able to go into any district or division and converse freely and easily with 90 per cent. of the people?—Yes.

10055. When would you say an officer may be expected to know the language fairly thoroughly after he first comes here?—Members of the Burma Commission are required to pass the Higher Standard in Burmese.

10056. The Higher Standard, perhaps, does not necessarily enable the officer to converse in Burmese?—An officer could not pass unless he was able to converse fairly freely; but, with experience and practice, most officers improve in their knowledge of the language beyond what they know when they pass the Higher Standard.

10057. When do they pass the Higher Standard?—As soon as possible; they generally pass it within two years or eighteen months.

10058. Do officers when they have been home on eighteen months' or two years' leave come back rather rusty in their knowledge of the vernacular?—No, I do not think that a knowledge of the vernacular would be lost in so short a time.

10059. But would they not come back rather rusty?—I think not; I went myself on two years' leave, and I do not remember that I found difficulty with the language when I returned.

10060. It would not be necessary in any way to require officers after a considerable period of leave, such as that, to show that they had not lost command of the language?—I think not.

10061. You say that transfers are less frequent than in former years?—I believe so.

10062. Who settles the transfers?—The Lieutenant-Governor.

10063. Has the Commissioner got power to transfer his Deputy Commissioners and Assistant Commissioners from district to district inside his own division?—No.

10064. That is all done by the Lieutenant-Governor?—Yes, with officers of that rank. The Commissioner transfers officers of the Subordinate Civil Service, but not beyond that.

10065. Not officers of the Provincial Service?—No. That is done by the Lieutenant-Governor in the Chief Secretary's office.

10066. Practically by you?—No, by the Lieutenant-Governor personally. The Lieutenant-Governor passes orders on these matters.

10067. At all events, as Chief Secretary, you see all the transfers that are made?—Yes.

10068. And you tell us that they are less frequent than in former years?—I believe there is no doubt that they are.

10069. Did you yourself as a Deputy Commissioner experience the necessity of staying a considerable time in a district before you could know it?—Certainly.

10070. And you recognise, therefore, that from the point of view of value to the Service, they ought to be kept as long as possible in the same district?—Undoubtedly.

10071. You tell us quite certainly that they are now so kept a longer time in their district?—Yes, unless some special reason arises making it desirable to transfer them.

10072. Deputy Commissioners appear to have been about a year or 15 months in charge of their districts; is that a satisfactory length of time to keep an officer in charge of a district?—They are kept longer than that in many cases.

10073. Not according to the figures you have given us?—The figures referred to are the dates, as shown in the Civil List, on which the officers in the Commission assumed charge of their respective present posts. But the officers who are shown in the Civil List as having been a year or more in a district are not immediately going to be transferred; before they are transferred, they may have been a much longer time.

10074. At the present moment the average service of one of these Deputy Commissioners in his present charge is about a year?—The average shown by these figures may work out at about a year, but the figures are merely the dates on which the officers last assumed charge possibly on their return from leave. The true average would probably be longer. Certainly many instances would show longer periods than one year.

10075. Is it a satisfactory length of time for which to keep a man in a district which may cover an area of 19,000 square miles, and which, on the other hand, may only be 1,000 square miles?—No, but the time is not limited to that. If we could see these same officers after another year, many of them would be still shewn as in charge of the same district as they are at present.

10076. And a great many may have been moved?—Some of them would have been moved.

10077. How long would it be desirable from the point of view of the district itself, that an officer should stay in charge of it?—It is impossible to give a definite period. The value of an officer is greatest in charge of a district when he has been there long enough to get to know the district and the people thoroughly.

10078. How long would you give him to know a district of, say, on the average, about 3,000 square miles?—He is not likely to know his district well until he has been there six months or a year, at any rate.

10079. In six months could he get all round his district?—He could visit most parts of it.

10080. Until six months are over he is not of much value?—I do not say that he is not of much value; he is not of the same value that he will be when he knows the district better.

10081. Therefore, it is desirable that a considerably longer period than a year is the time suitable for retaining an officer in a district?—Yes, in my opinion a longer period than a year is desirable.

10082. Are the Assistant Commissioners and Deputy Commissioners often moved about from district to district inside the same division?—Yes; they are moved when necessity arises, but such transfers too are regarded as undesirable.

10083. Why are they more or less constantly moved?—Generally owing to other officers going sick, and going on leave.

10084. The pay of a Deputy Commissioner depends not upon the station that he is in, but upon his length of service?—Upon his rank in the Service.

10085. Because one officer is moved up it would not be necessary to transfer a great many others?—Not necessarily.

10086. How would the necessity of moving officers within divisions arise from the promotion of this, that and the other officer?—I mean promotions cannot be very great in a small Service like Burma?—If an officer is promoted temporarily or permanently to the rank of Deputy Commissioner from an Assistant Commissioner, he vacates the appointment he has held as Assistant Commissioner. An Assistant Commissioner, as such, does not hold charge of a district.

10087. What does he do?—He is generally in charge of a sub-division of a district. Some of them are headquarters Assistants or hold special appointments; most of them are in charge of sub-divisions.

10088. Then you suggest that the number of transfers, which is considerable, is due entirely to promotions?—To promotions and to officers going on leave, and to casualties owing to deaths and sickness.

10089. Could the number of these transfers be reduced?—I do not think so; I believe that every effort is now made to reduce them as much as possible.

10090. You have no District Boards or Local Boards in Burma, outside the municipalities?—No, the municipalities and the Rangoon Port Trust are the only local bodies.

10091. Have you any district cesses?—There is a district cess in Lower Burma, not in Upper Burma.

10092. Are there any Acts in existence which give the provincial Government power to delegate authority which delegation they have not exercised?—I cannot recall any such Act.

10093. You deal with promotions subject to the authority of the Lieutenant-Governor?—Not all promotions, only promotions in certain departments.

10094. Since you have been in the Secretariat has it been necessary to pass over officers because they are not up to the standard of efficiency which you would expect?—Yes, not many, but I have known cases.

10095. You are guided in your promotions by the rule of seniority first?—Subject to efficiency, yes.

10096. Suppose that there was not much, but still some, difference between two men, would seniority give the particular post to the man who was senior?—Yes, as long as the senior man was regarded as fit for promotion.

10097. Up to the standard, though not the better man of the two?—Generally the senior man would get the promotion, I think. I am talking of ordinary promotions, not special posts for which officers are selected.

10098. Might that lead to a low standard of efficiency being set in order not to get rid of a certain man?—No, I think not. An officer would not be got rid of, even if he was passed over; he would remain in a lower position.

10099. Do the officers, after they have been passed over, still remain in the lower grades?—I am talking now of the Covenanted Service?—There have been such cases.

10100. How many cases have there been in the last four years, say, since you have been in the Secretariat?—I have known some cases.

10101. Have there been half a dozen such cases?—No, not so many.

10102. Three or four?—Three or four probably

10103. In the last four years?—Yes.

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10104. Suppose you had to judge of the claims of two officers, of equal standing, for a particular post, what would you set most store upon in deciding as to which officer was to get the post?—A good deal upon the opinions of the officers under whom they had served.

10105. What would their recommendations chiefly be based upon?—Upon the capacity of the officer in question for administration, and his tact and method of dealing with the people.

10106. Would a good deal of merit be assigned to his power to write a good despatch?—It would depend a great deal upon the particular appointment that there was a question of promoting him to; a judicial appointment, an administrative appointment, and an executive appointment, would require different qualifications.

10107. In the case of an appointment to the Secretariat, would the first qualification be the power to write a good letter?—That, I imagine, is a necessary qualification; I am not sure that it is the first.

10108. Have most of the officers at present at the head of the Government in Burma been through the Secretariat?—The Financial Commissioner has served in the Secretariat, the majority of the Commissioners have not.

10109. Might it not, therefore, be possible that the first recommendation for a man to get to the top of the tree would be the power of writing a good despatch; that would first of all pass him into the Secretariat, and then lift him out of the Secretariat?—I do not think that the power of writing a good despatch is the only qualification required in the Secretariat.

10110. I do not say that, but would it not be a very important factor in taking him to the top of the tree?—I think it would be a factor, no doubt.

10111. But not, in your judgment, an important factor?—No, I think not.

10112. Suppose a man was a good linguist, very much in touch with the people in his district, and constantly in the habit of travelling about his district; would that be as likely to bring him to the notice of the provincial Government as his power of putting things clearly and tersely on paper?—Certainly, I think it would; his being in constant touch with the people would be regarded as a valuable trait in his method of administration.

10113. Quite as valuable as the other?—I should think more so.

10114. That is your experience; if you think over the persons who are now going up the ladder, you think that that has been a determining factor in their success?—It certainly has.

10115. With regard to Advisory or Administrative Councils, you do not think that in Burma these could be created advantageously?—I think not. It is unlikely that the people who would be appointed to them would take any real interest in the work, or that their services would be of any great value. It would be of assistance to the District or Divisional Officer to have the opinions of the natives of the country on proposals that might be made, but they get those already by consulting persons with whom they are acquainted. The officials in this province are generally well acquainted with the people, and are in the habit of conversing with respectable Burmans—elders of the villages and towns in which they live—and they can get as much advice in that way and in as useful a way as they would by having Advisory Councils.

10116. Is the idea of what in other parts of India is called a panchayat quite foreign to the Burmese temperament?—There is no such thing as a formal village Council in Burma.

10117. Was there no form of village government previously to the British Government taking over Burma?—Certainly, a very complete form of village government. There is a headman who is generally elected by the villagers themselves and

commonly appointed by the Deputy Commissioner on the election of the villagers as long as there is no objection to him otherwise. He is the headman of the village and he exercises considerable powers in the village with regard to sanitation, petty crime, the collection of revenue, prevention of cattle disease, and matters of ordinary local interest.

10118. He is a sort of benevolent autocrat?—To a certain extent in minor matters; he is himself one of the villagers.

10119. Is there any cess levied in the village?—In Lower Burma there is a district cess, in Upper Burma there is not.

10120. How is all that sort of petty expenditure provided for; suppose you wanted a village well in Upper Burma, where would the funds come from?—The villagers would build it themselves; the village community is regarded under this system as being jointly responsible for what occurs in the village.

10121. Would it not, therefore, be just as wise to recognise the existence of that village community?—It is recognised.

10122. I thought you said that there was nothing like a village Council?—There is no Council, but there is the village itself and its headman. The elders of the village collect and talk things over among themselves, but there is no formal Council.

10123. For the purpose of petty criminal and civil jurisdiction would it not be as well to have, even perhaps as assessors, somebody to assist the village headman?—The system was not introduced by us; we found it in the country and it satisfies the people of the country, and I think there is no reason to alter it.

10124. With regard to District Boards, speaking here with the authority of the Government of Burma, you think it is undesirable that there should be a system of District Boards?—I think the people of the country are not sufficiently educated up to the idea of self-government to render District Boards desirable.

10125. In other provinces there are District Boards, with a Divisional Officer as President, and more or less nominated members. Do you think that the Burmese are not prepared for such a system?—I myself believe they are not. There is a District Fund in each district, which is administered for local needs by the Deputy Commissioner without the aid of a District Board.

10126. That comes from a cess upon land?—In Lower Burma it comes from the district cess; in Upper Burma it is chiefly derived from rents from bazaars and other similar sources.

10127. Although there is a district cess, no matter how raised, do the Government of Burma think that it is undesirable at present to create any local bodies to deal with the expenditure of these funds?—Yes, I think so. I may mention that District Boards were introduced into Burma some years ago, but were not a success; there was no strong objection to them, but they excited little interest.

10128. What was the composition of those Boards?—I cannot say exactly; I think the local officers appointed or nominated respectable members of the community to serve on the Board, and the Boards simply died out; when members resigned or died no reappointments were made, because little interest was taken in the matter by the local people.

10129. Were any powers assigned to those Boards?—They were Advisory Boards, I think.

10130. Did the fact that they were only Advisory Boards create apathy in regard to their proceedings?—I do not think that that is so; I think that if we introduced District Boards now they would generally do what the Deputy Commissioner suggested to them; the result would be much the same as the Deputy Commissioner administering the District Fund as he does at present.

10131. (*Sir Frederic Lely.*) You say that members of the Legislative Council are nominated by the Lieutenant-Governor with the sanction of the Government of India. If that sanction was dispensed with would there be any objection?—I know of no objection.

10132. You say that the eight Commissioners are responsible to the Local Government for the working of all the departments in the Public Service. You deal with police matters; do you say for instance, that the Commissioners are in any way responsible for the police work in their own divisions?—Certainly, but not for questions of internal discipline or economy.

10133. Suppose a Commissioner forms a strong opinion as to the conduct of the police of a particular district, how would he enforce his opinion?—By a report to the Local Government in some cases. In others he would give advice or instruction to the District Magistrate. He exercises no statutory authority.

10134. The Deputy Commissioner's responsibility would be enforced by his power to give orders to the Superintendent of Police?—Yes. He has authority as District Magistrate.

10135. But has the Commissioner any direct power?—I think not, but he exercises a general supervision and control over the action of the District Magistrate in respect of police matters. His only resource would be to report his opinion to the Local Government or to the Inspector-General of Police.

10136. If the Inspector-General of Police received such an opinion and did not agree with it, what would happen; would he let it drop?—If the Inspector-General of Police disagreed, he would have to refer it to Government, or, if he did not refer it, the Commissioner would probably do so.

10137. That is really the only connection between the Commissioner and the police?—Yes.

10138. Have there not been very numerous changes in the organisation of the police lately under the orders of the Government of India?—Yes.

10139. Have they not gone into excessive detail?—Yes, I think they have probably.

10140. They have gone so far as to prescribe the pay of the police; their uniform; even down to buttons?—Yes.

10141. Is that advisable?—Certain details might have been left to the Local Government; as to the uniform itself, it is a good thing that the police should have one uniform throughout India.

10142. Is not the organisation of the local police a matter that might well be left entirely to the provincial Government?—I think that an Imperial Police Service is valuable.

10143. I mean the provincial police who are responsible for law and order within the province; might that not be left to the Local Government entirely?—Yes, certainly.

10144. Have you to apply to the Government of India for sanction for every increase in the numbers of the provincial police, however small?—Yes. The sanction is necessary under section 2 of the Police Act, 1861.

10145. Have not the orders that have been issued under the new police organisation left the provincial Government very little power of deviating from them even on small matters?—Yes.

10146. Has not the effect of the recent changes in the police been to tighten, what I may call, the screw of departmentalism?—I am not sure.

10147. For instance, has the control of the District Officer and of the Commissioner been lessened thereby?—I do not think so.

10148. Is the appointment of the Inspector-General of Civil Police a new appointment?—No.

10149. As to the subordination of the police officers and the relationship of the District Officers to the police officers proper, has that been altered substantially in the recent re-organisation?—I do

not think that there has been any substantial alteration in this province.

10150. Is not the Deputy Inspector-General for Railways and Criminal Investigation a new appointment?—Yes.

10151. Has he any powers within a district and off the railways?—He exercises no direct authority over District Police Officers.

10152. Not over the District Superintendent, but over the officers subordinate to the District Superintendent?—No, he would exercise no such authority over the head of the District Superintendent.

10153. Suppose he had reason to believe that there was need for a special enquiry in a district, has he power to send his own detectives into that district to take up the enquiry?—Yes, but he would no doubt inform the District Superintendent.

10154. He would, no doubt, if he was a man of tact, but would he be obliged to?—If he liked, he could send his own men into any district.

10155. Without any reference to the authority responsible for the peace and order of the district?—I believe he could do so. I think he probably would not do so.

10156. Is not the system which makes that possible rather fraught with possibilities of friction?—I do not think there is any possibility of friction; his rank as Deputy Inspector-General enables him to avoid that.

10157. But if the Superintendent of Police came to know that the Deputy Inspector-General had sent his men into the district, with the power to communicate with the local police and to conduct an enquiry quite apart from him, would it not be natural for the Superintendent of Police to be annoyed?—I do not think the Deputy Inspector-General would do that without informing the Superintendent of Police.

10158. As a matter of fact, is that never done?—I am afraid I cannot say whether it is ever done; I think the Deputy Inspector-General would always inform the Superintendent of Police.

10159. Among the subjects under your purview is that of language examinations. Do you think the examinations of junior officers are sufficient?—I think so.

10160. As to the selection of Commissioners and Deputy Commissioners, as a matter of fact would you say that none are ever appointed now-a-days who are unfit?—I think I can say that.

10161. If the claims of two men clash with each other, or they are in rivalry at all, suppose both men are fit, but the senior is not so fit as the junior, would you still appoint the senior?—If the senior is fit, I think he would be appointed first. I again speak of ordinary promotions, not of selections to special appointments.

10162. Then in other words, your system is not the selection of the fit, but the exclusion of the unfit?—That is so.

10163. Do not you think that to pass over a man who is fit in favour of a junior who is better qualified would have a rather bad effect on the morale of the service?—I think it would.

10164. We have had it in evidence that on a certain date last year the average time served by each officer in a district was something under 12 months. Do you not know cases in which there have been two or three changes in a year in a single district?—Yes; such cases do occur.

10165. The figures which we have got for this year may probably be taken as of an average year, and the figure next year would probably work out to the same result?—Yes. But I should like to explain one point which shows that the average time referred to is not the true average. I will give an instance. In the Bassem district the Deputy Commissioner went on leave for three months recently; a junior officer was posted to replace him, and the original Deputy Commissioner of the district, who went on three months' leave, on the expiry of the three months' leave is now

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returning to the district. That would be shown as two changes in the year; in reality it is not a change at all; it is merely the original man returning to his district after three months' absence.

10166. His term would count from the time of his return?—In the column of the Civil List at which you are looking, it would count from the time of his return; the book would show that he had been there only two or three months, whereas in fact he may have been in charge of the district for two or three years.

10167. You are not in favour of the creation of Advisory Councils or District Boards?—That is correct.

10168. You recognise that it is desirable to enlist popular opinion and help in the work of governing the country?—Certainly.

10169. In considering what machinery should be set on foot for gaining that assistance, what would you suggest; if you do not have District Boards, and if you do not recognise the village, what would you suggest?—All the administration of the province is based on the village as the unit.

10170. You think that that is sufficient for the present?—I think so. The village is represented by its headman instead of by a village Council, but the headman is equally representative because he is elected by the village.

10171. He is a single man?—Yes. He exercises authority over the village.

10172. There is no sort of assembly of village elders?—In practice the village elders do assemble no doubt, but there is no responsible assembly of village elders.

10173. You say that these village headmen, assisted or not by the village elders, undertake the public works of the village?—Yes.

10174. The schools?—No, they do not undertake the schools. There is a very complete system of Buddhist monastic schools; almost every monastery throughout the country is a vernacular school.

10175. That is done in conjunction, and, sympathy, with the people?—Yes.

10176. They are not under a Government department?—Many of them are not; some of them come voluntarily under the rules of the Education Department, but it is an indigenous system altogether.

10177. It is essentially a village agency?—Entirely so.

10178. Then as to sanitation?—The headman of the village is responsible for village sanitation.

10179. As a matter of fact does he meet that responsibility?—To a certain extent.

10180. What, for instance, would happen if the village entirely neglected sanitation?—They could not entirely neglect sanitation. They have their own ideas; they are not the most modern ideas of sanitation, of course, but they have rules which they carry out about segregating diseased cattle, and keeping their villages clean, and simple rules of that sort.

10181. If the village fails in its responsibilities, is there any means of bringing it to book?—Certainly; there are penalties which can be imposed under the Village Act in Lower Burma and the Village Regulation in Upper Burma for neglect of their duties; every headman under the Act is obliged to perform the duties imposed on him by law as headman, and every villager is obliged to assist the headman in the performance of his public duties; in default he can be punished.

10182. Have they power to levy any cess on the members of the village community?—No, the headman has no power to levy a cess.

10183. Then it would be hard to hold him responsible, for instance, for keeping the village clean?—No, because the villagers have to turn out and do the work.

10184. But suppose they did not turn out and do the work?—Then the headman can punish them

himself; he can make them turn out; it is his business to see that they do turn out.

10185. It has been said more than once that the officers in Burma know the people well. To what would you attribute that, supposing it to be true; that they know the language better than officers know the language in India?—I have no experience of India myself, but if it is true, it may be due to the fact that the Burmese as a race, are a liberal and friendly people, with no caste or class prejudices, and are easy and pleasant to deal with.

10186. Also, the one language area must be an advantage?—No doubt that is an advantage.

10187. And generally your methods of Government in Burma are less complex than those in India?—I cannot say; I have no experience of any other province.

10188. (*Mr. Dutt.*) Apparently, of the Deputy Commissioners, 14 have ceased to have any concern with the administration of civil justice?—That is so.

10189. How many districts are there altogether in Burma?—There are 37 districts in the whole of Burma.

10190. In the majority of cases in Lower Burma, has the duty of civil justice been taken away from the Deputy Commissioners and entrusted to other officers?—Yes, to Divisional and District Judges.

10191. Are they men from the Indian Civil Service?—Not all; two appointments of District Judges are filled by members of the Provincial Service, and some are uncovenanted members of the Burma Commission.

10192. Are all the districts in Lower Burma divided into sub-divisions?—There are two districts, the Hill Tracts of Northern Arakan, and the Salween district, that are not.

10193. Are Sub-Divisional Officers generally taken from the Provincial Service?—They are taken some from the Provincial Service, and some from the Subordinate Civil Service, and some from the junior members of the Commission—Assistant Commissioners.

10194. How is the Provincial Service recruited?—It is mainly, but not entirely, filled by natives of the country, or Statutory Natives of India. Direct appointments are by nomination entirely, but there is an examination to the Subordinate Civil Service, and promotions are made to the Provincial Civil Service from the Subordinate Civil Service.

10195. Are any educational qualifications insisted upon in the Provincial Civil Service; must candidates be graduates or under-graduates or anything of that kind?—I think there is no definite qualification laid down; of course reasonable educational qualifications are, in practice, required. Their pay ranges from Rs. 300 to Rs. 800.

10196. You have told us that the village headman is generally elected by the people of the village?—He is appointed by the Deputy Commissioner, but he is usually appointed after an election is held; the Deputy Commissioner is not bound to accept the selection of the villagers, but he generally does so, as a matter of practice, if there is no reason to the contrary.

10197. Who holds the election; is there any special form of election?—No, there is no prescribed form. Hereditary claims are also observed. Other things being equal, if a headman dies, his son or other heir, if he is fit, is generally selected, and appointed to be the next headman.

10198. When there is a vacancy either the Deputy Commissioner, or the Sub-Divisional Officer, or the township officer, requires the people to name their own nominee?—That is so.

10199. And generally that man is appointed?—Yes.

10200. You have told us that he has very considerable powers, both with regard to sanitation and with regard to other village affairs?—He has power in minor matters; his powers are strictly limited; he can fine a villager up to Rs. 5 for refusing to perform his public duties; he tries

petty cases of theft— theft of property not exceeding Rs. 5—and other minor cases, and in some cases he is given civil judicial powers up to Rs. 20.

10201. You find that that system works satisfactorily on the whole?—It works admirably.

10202. Does he keep any kind of record of his decisions?—Yes, he keeps a register of cases in which he enters the names of the parties and the nature of the case, and the order that he passes; he also keeps a register of the fines which he imposes.

10203. Are his decisions generally final?—They are always final; they are subject to revision, but there is no appeal.

10204. Are there many applications for revision?—There are applications for revision, but they are not very frequent.

10205. You say that the District Superintendent of Police is in some respects subordinate to the Deputy Commissioner; I suppose you mean in the way of dealing with crime?—Yes.

10206. In important cases, would the Deputy Commissioner see the reports when the cases are under investigation?—He might, and in important cases he probably would.

10207. Would he in such cases send his instructions to the police as to the further investigation of those cases?—He could do so.

10208. Is not the Civil Surgeon generally the Superintendent of the Jail?—In most cases; there are three jails in Burma which have a separate Superintendent—Mandalay, Rangoon, and Insein.

10209. Is he in any way under the guidance and control of the Deputy Commissioner?—The Deputy Commissioner is in every case an official visitor of the jail and he is required to visit any jail in his district frequently; he makes remarks and enters his remarks in the inspection book of the jail, but the Superintendent of the jail is not immediately under his orders.

10210. There is no friction in the working of the system?—I have never heard of any friction.

10211. I would refer you to this paragraph in the memorandum of the Lieutenant-Governor; "Section 78 of the Indian Registration Act 1877 prescribes that, subject to the approval of the Government of India, the Local Government shall prepare a table of fees. This section has been interpreted as requiring the previous sanction of the Government of India." Do you think that that is going beyond the provision in the Act?—No, I am not prepared to say that.

10212. Then it says "It has been ruled that the sanction of the Government of India is necessary to enable the Local Government to transfer a person who is not a Native of India from the Subordinate Civil Service to the Provincial Civil Service." Do you not think that in that case the sanction of the Government of India is desirable, the Services being entirely distinct?—It does not seem to me to be necessary. The object of the rule is that the Government of India should be enabled to see that a sufficient proportion of the natives of the country are employed in the administration. It does not matter whether a particular officer is employed in the Subordinate Civil Service or in the Provincial Civil Service; if he has already been given an appointment, the Local Government might be left to transfer him from the Subordinate to the Provincial, or from the Provincial to the Subordinate Service, without reference to the Government of India.

10213. The rules in the Provincial Civil Service are quite distinct from the rules of the Subordinate Civil Service, and it is in evidence before us that in some provinces lower officials, beginning with a very humble pay, are promoted to the higher Service, and we have had evidence from other witnesses that that was undesirable. In your opinion is not such frequent promotion from the Subordinate to the Provincial Civil Service likely to affect the morale of the higher Service?—I do not think so. The Provincial Civil Service in Burma is not entirely filled by promotions from the Subordinate

Civil Service; it is filled partly by persons selected from the Subordinate Civil Service, and partly by persons selected from outside.

10214. In what proportion—about half and half?—Perhaps half and half; that is approximately correct.

10215. Do you think that the system answers well?—I think it is satisfactory.

10216. You would not make it a rule to recruit the Provincial Civil Service entirely from a better class of men than those who enter the Subordinate Civil Service?—I think that the present system improves the class of men who enter for the Subordinate Civil Service, as they know that they have a chance of rising later to the Provincial Civil Service.

10217. As to the appointment of members to the Local Legislative Council, that does not involve much correspondence; you simply ask for sanction and you get it?—In itself it does not involve much correspondence.

10218. So that if that power was granted to the Local Government it would not save much time or correspondence?—Not that individual matter, but all added together increases the volume.

10219. (*Mr. Hichens.*) Will you explain the different units of administration?—The village is the smallest unit. Above that is the township, which consists of a sub-division of a sub-division of a district, in charge of a township officer, generally a *myook*. Above the township is the sub-division, in charge of a Sub-Divisional Officer. Above that is the district, in charge of a Deputy Commissioner.

10220. (*Chairman.*) When you talk about a Sub-Divisional Officer, he controls, not part of a division, but part of a district?—Part of a district—a sub-division of a district.

10221. (*Mr. Hichens.*) And so you get up to the Commissioner?—Yes.

10222. Who appoints the Commissioner?—The Lieutenant-Governor, on his knowledge of the officer's service.

10223. Off his own bat?—He may consult the persons under whom the officer in question has been serving. A Commissioner would be appointed from among the Deputy Commissioners, and the Lieutenant-Governor, if he did not know the officer well himself—he probably does know him well—would very likely consult the Commissioner under whom the Deputy Commissioner in question had been serving.

10224. Is there any likelihood of his knowing all the Deputy Commissioners?—It depends upon how long he has served in the province; when the Lieutenant-Governor is an officer whose service has been in the province, he would know them all, I think, pretty well.

10225. How many Deputy Commissioners are there?—There are 37 districts, and there is one Deputy Commissioner for each.

10226. (*Mr. Meyer.*) With regard to the extension of further powers to the Commissioners, would you allow them to post all officers to whatever district or sub-division or township they liked, below the rank, let us say, of Deputy Commissioner?—That I think would probably be inconvenient, because an Assistant Commissioner, for instance, who may be serving in a division, is not only required for service in that division; he might be required at any time to be posted to a district to act for a Deputy Commissioner, or to be posted to another sub-division, and the central Secretariat alone would know the requirements of the Service sufficiently.

10227. Suppose an Assistant Commissioner is required for a certain district; would not the Commissioner be as likely to know as well as anybody else the best man to put in?—If there is a man available in his own division, yes; I see no objection to that.

10228. And if there is no one available, it is always open to him to ask the Government for someone?—Quite so.

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11 Dec., 1907. 10229. Then where does the objection lie?—He might wish to post an Assistant Commissioner in his division, and the Assistant Commissioner might be required in some other part of the province.

10230. Then the Government would ask for him?—Not necessarily; it could be done without asking.

10231. They could say, "We want so-and-so for such-and-such a place"?—Yes.

10232. Then the Commissioner would make his own arrangements subject to what the Local Government had told him?—Yes; but he probably would not have anybody to put in the place of the officer withdrawn from him.

10233. He could ask for somebody; and when the somebody else came he might post him where he wanted him. Is there not some advantage in that?—It might be done; I do not think it would reduce correspondence in any way; it would increase it.

10234. Do most of the postings that occur not occur within the division?—Transfers do not all take place within a division.

10235. Do you mean that if an Assistant Commissioner is to be transferred from one place to another, in the majority of instances he would go from one division to another division?—In many cases he would; it is difficult to say whether they would be the majority of cases or the minority.

10236. If Commissioners were allowed to settle these questions for themselves would they be able to adjust a very large number of transfers and postings without any reference to the Local Government at all?—I do not think that would be the result; there would be some cases, no doubt.

10237. Would you allow the Commissioner full power to give anybody leave up to say 6 months, if he could do so without having to get provisional assistance?—I do not think that would be convenient, except perhaps in the case of the Subordinate Civil Service, where the Commissioners have already the power of transferring members.

10238. Have they the power of giving leave?—No, they have not, but it would be inconvenient if a Commissioner could give leave to an Assistant Commissioner, because he does not know the requirements of the Service as a whole; it might happen that a man was required for some post, and the Commissioner would not know it.

10239. But would it be inconvenient so far as the Subordinate Service is concerned?—I do not think it would, provided the Commissioner could find a substitute within his own division.

10240. I understand that the Commissioner appoints his own office clerks?—He appoints his own office staff.

10241. Does he appoint nobody else?—The Commissioner does not appoint the office staff of the officers subordinate to him; the Deputy Commissioner appoints the staff of his own office.

10242. But other appointments, such as that, for example, of the *myook*, are they made by him?—No.

10243. Are appointments in the Subordinate Civil Service made by the Commissioner?—No; all appointments to the Subordinate Civil Service are made by the Local Government.

10244. Might they be made by the Commissioner?—No, I do not think I would delegate the power of appointing to the Subordinate Civil Service to anyone but the Local Government. The members of the Service are not appointed to serve in a particular division only; they are appointed to serve all over the province. The Commissioner at present nominates candidates for appointment to the Subordinate Service, but the appointments are actually made by the Local Government.

10245. It is your aim to avoid transfers as much as you can?—Certainly.

10246. If the Commissioners had more power to appoint their own staff (within their own divisions I mean) and to make transfers and postings, would that tend substantially to reduce the number of transfers?—I do not think the fact of a Commissioner appointing members to the Subordinate Service would tend to reduce transfers in any way.

10247. You do not think that it would tend to make each division a separate unit of its own, and more self-contained?—The Service would tend to deteriorate if the officers were appointed to it only to serve in a particular division.

10248. Then do you say that it would be desirable to transfer from one division to another?—No, but it is desirable that officers should be appointed to serve throughout the province, wherever they may be desired to serve.

10249. But at the same time that they should be retained within their district?—For a reasonable time. I would not retain an officer permanently in any district.

10250. I understand you to say that you thought Regulations should be made by the Local Government concerned, without reference to the Government of India?—I referred to rules relating to purely local affairs.

10251. And these rules might be made by the Local Government without reference to the Government of India?—Where the law lays down that the Local Government may do so, they should be allowed to do so.

10252. But in practice the Government of India require the rules to be submitted to them?—Not quite. In the particular case of poisons the Government of India drafted rules and sent them to the Local Government.

10253. Did they intimate that you had got to accept them?—They asked the Local Government to accept them, on the ground that they wished to have uniform rules in every province.

10254. But you are not in a position to say that they insisted?—No, I am not; I do not know that they did.

10255. If they merely desired uniformity as far as it was possible, and were prepared to give way to you where you objected, do you see any objection to what they did?—There was some unnecessary correspondence. If the Poisons Act is an Act in which uniformity of rules is desirable, it would save trouble and correspondence if the Act itself said that the rules should be framed by the Government of India for the whole of India; but where the Act has said that the rules should be framed in each province by the Local Government subject only to the control of the Government of India, it seems unnecessary in practice to withdraw that power.

10256. Who is in charge of the district treasury?—There is a Treasury Officer, but the Deputy Commissioner is responsible.

10257. Under the Deputy Commissioner there is an Extra Assistant Commissioner?—In some cases he is an Extra Assistant Commissioner; in the majority of cases he is a *myook*; he is the headquarters officer, who is nearly always employed in magisterial work.

10258. How are the *myooks* appointed generally?—Partly by competitive examination, partly by direct appointment.

10259. You said that you did not see any special good in putting the *myooks* into a divisional list and letting the Commissioner appoint them. Is it not desirable that a *myook* should have a very detailed knowledge of his township?—Yes.

10260. Is he not likely to acquire that more if his service is limited to a particular division than if he is liable to be moved about the province?—Yes, that is so; if he is transferred too frequently, that is undesirable; but it is possible for an officer of the standing of a *myook* to get rather too well acquainted with his township—to get too much mixed up with local affairs—and a transfer is sometimes advisable.

10261. Would it, not be sufficient, then, to transfer him within the same district or to an adjoining district, instead of to another part of the province?—Yes; that is done; they are not transferred to another part of the province as a rule. If a *myook* goes on leave, on his return to duty he might be posted elsewhere, but that is not a transfer.

10262. Are you aware that in Bombay the *mamlatdars* (who correspond to *myooks* here) are on divisional lists and are appointed by the Commissioners?—I was not aware of it.

10263. And that in Madras the *tahsildars* are appointed by the Collector, subject to the veto of the Board of Revenue only?—I was not aware of that.

10264. Have you ever considered whether the Commissioner might not be granted powers to invest the Magistrates with magisterial powers?—Yes; I think he might, in minor cases.

10265. Subject, of course, to general considerations of fitness, prescribed by the Local Government might he not give powers to Magistrates of good standing and capacity?—I see no objection.

10266. Would you let him appoint Magistrates of the first class?—I think not, I think that power should be kept in the Local Government.

10267. Then, there are certain other powers under the Criminal Procedure Code, power of taking evidence in English, power to take action in cases of nuisance, breach of the peace and so forth, that all require separate investiture by the Local Government at present. Might not Commissioners be invested with those powers?—I think so, or even the District Magistrate.

10268. Has the Commissioner here power in Court of Wards cases?—There is no Court of Wards in Burma at all.

10269. The State takes no responsibility for taking over the charge of minors who hold large properties?—No; there is no Court of Wards.

10270. Do you think the Commissioner might have, subject to budget provision, some power of creating small permanent appointments—clerkships on Rs. 15, say?—Yes, I think he might, subject to budget provision.

10271. In forest matters is the Commissioner adequately consulted by the officers under him?—Yes.

10272. You spoke about giving full powers to the Local Government to grant local allowances in addition to salaries in certain cases. Are you aware that the Government of India themselves do not possess full powers in that matter?—Yes, I am aware that certain cases of local allowances have to go to the Secretary of State.

10273. A local allowance, on whatever ground it is justified, is really an addition to the officer's emoluments?—That is so.

10274. Therefore if, under rule, a certain increase in an officer's emoluments has to go to the Secretary of State, the same would apply to a local allowance?—Under the rules as they are at present, yes.

10275. Do you desire that the Secretary of State should give the Burma Government only, or all Local Governments, an absolutely free hand in regard to local allowances?—I imagine that every Local Government should get the same power.

10276. You do not ask for it by reason of any special circumstances in Burma?—There are special circumstances in Burma. I imagine that local allowances are more frequent in Burma. There are many unhealthy and remote tracts in Burma where allowances are sanctioned.

10277. Are you aware that the Government of India have recently received power from the Secretary of State to create appointments up to Rs. 500, and to raise the pay of an existing appointment up to Rs. 750?—Yes.

10278. Suppose that power were passed on to the Local Government in respect of appointments paid from provincial funds, would not that give you sufficient power in regard to local allowances?—It would give sufficient power in many cases.

10279. It would give sufficient power in regard to relatively petty local allowances?—Yes.

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10280. Are not model rules generally sent round with the idea of being a framework on which the province should graft anything it thinks fit with reference to its own special conditions?—Yes, I think that is the usual intention.

10281. Do you see any particular objection to that?—No; but as regards the special instance that has been discussed, that is not exactly what happened.

10282. You say that in that case it would have been better for the Government of India to have passed an Imperial Act, or to have said in the Act that the framing of the rules should be left to the Governor-General in Council. Is it not possible that circumstances might alter from time to time, and that a thing that might safely be left to the Local Government in ordinary circumstances might become an inter-provincial matter in which the Imperial Government would have to intervene?—That is no doubt possible. In the particular case I mentioned, most people in Burma, I believe, thought that rules were not required at all; and if the Local Government had been left to its own discretion under the Act the rules, if any, would have been very simple.

10283. Take that very question of poisons. It might be very inconvenient for a person to find that what he was free to deal with in one province was a poison in another?—Yes, that might be inconvenient.

10284. As regards the first point in His Honour's Memorandum, the general proposition that where a law gives power to the Local Government, the Government of India should not intervene; is it not possible that, although the Government of India may desire that the Local Government should generally have a free hand, there may be occasions in which questions of high policy require them to intervene?—That is possible, no doubt.

10285. You are not in favour of any material alteration in the appeal rules? In the Civil Procedure Code there are rules, are there not, which forbid a second appeal on questions of fact?—Yes.

10286. Would you see any objection to applying that generally to administrative actions?—Not as long as an appeal was barred solely as regards questions of fact.

10287. Has not the Local Government of late gone up to the Government of India to try to get relaxation of certain articles of the Civil Service Regulations, or rather delegations as to subordinate appointments?—Yes, they have got sanction for certain delegations. They have generally got what they asked for.

10288. When a Deputy Commissioner goes on privilege leave, do you put in the next senior man in the district if he is fit?—Yes; the custom is to put in the next senior man, if there is any one fit, at the station itself if possible, or in the neighbourhood; not to transfer an officer from a distance.

10289. Suppose the Deputy Commissioner takes six months' leave, and there is in the district an Assistant Commissioner who is quite fit, but there is another Assistant Commissioner two or three districts away who happens to be somewhat senior to the man in the district; which would you put in?—In the case of six months' leave, probably the man at a distance.

10290. And with regard to a longer period of leave?—I should put in the man at a distance.

10291. Generally, could you reduce the transfers by paying somewhat less attention to seniority in acting appointments, and giving more weight to local proximity?—It would not necessarily have that effect, because when an officer goes on long leave and comes back there is no necessity to post him again to the district which he had left; the man who has been acting has learnt the district probably as well as the original officer.

10292. Then if leaving for longer than six months, a man would have no guarantee that he

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10294. You have referred in your memorandum to the village elders; have they got any legislative recognition?—No. In Lower Burma there are rural policemen, but they are different.

10295. Who are these elders?—It is just a customary way of describing respectable persons of standing in the village. There is no definite distinction between a person who is an elder and one who is not an elder.

10296. You say the headman is elected subject to the approval of the Deputy Commissioner; is that for life or for a period of years?—He remains for life if he behaves himself.

10297. And if he becomes unpopular in the village, what happens?—He is not removed merely because he becomes unpopular; he cannot be removed except for misconduct of various kinds.

10298. You spoke about a headman's remuneration by commission; was there not a recent change by which the raiyats were relieved from cesses in respect of certain village officers in Burma?—There has been no recent legislation of that sort in Burma.

10299. Was there not legislation in 1905-06?—I think not. Act IV. of 1907 has no application to Burma.

10300. You spoke of District Boards having failed; do you think it would be possible to repeat the experiment under better auspices over a smaller area—say a township?—It could be tried again, of course.

10301. The District Board failed because the people did not take sufficient interest in it?—That must be taken to be the reason; it died out.

10302. Might they not take more interest over a township area?—It is possible; it would have to be tried before anyone could say.

10303. Would you be in favour of trying it—not all over the province, but in two or three selected districts?—There is no particular call for District Boards in Burma.

10304. There used to be an officer in Burma called the *thugyi*?—Yes, there are some still. He is a revenue-collecting officer. There was a circle *thugyi*, that is a man in charge of a circle, in Lower Burma, and he collected the revenue from a group of villages.

10305. Was he generally appointed like the headman, or was he the nominee of Government?—I think he was purely a nominee of Government. We do not make the appointments now; there are a few *thugyis* surviving still, but as they die out the circles are broken up.

10306. When the *thugyi* has finally disappeared, there will be no intermediary between the *myook* and the village?—That is so.

10307. Referring to the Lieutenant-Governor's memorandum, you want certain power under Section 78 of the Registration Act. Have you thought about Section 14, which requires you to go up to the Government of India about the remuneration of Registration Officers?—I could not say without reference to the Act.

10308. Take the Burma Civil Courts Act; there is a section of that Act which requires you to go to the Government of India about any addition to, or alteration of, jurisdiction; do you think that that is necessary?—I see no particular objection to it.

10309. You consider the ordinary financial restrictions are insufficient?—The ordinary financial restrictions would not necessarily prevent the alteration of the jurisdiction of a Court.

10310. Suppose the financial restrictions permitted you to appoint a district munsiff on, say, Rs. 300 a month, and this Act obliged you to go up, would you think it desirable to have to go up under this Act?—I do not think any inconvenience has been experienced. The statutory restriction applies only to divisions and districts, not to sub-divisions or townships.

10311. There is a section of the Criminal Procedure Code, Section 544, which requires the sanction of the Government of India to rules framed by the Local Government in regard to the repayment of expenses of complainants and witnesses; have you found any inconvenience under that section?—I have no recollection of any inconvenience.

10312. Then with regard to the Rs. 200 rule, there are certain department to which that does not apply—the Departments of Opium, and Salt, and Police?—Yes.

10313. You object to the restrictions under which officers who are not Statutory Natives of India, though they belong to the Subordinate Service, cannot be appointed to appointments carrying Rs. 200 or upwards per month without the sanction of the Government of India. Were not the rules framed under an Act of Parliament of 1870, which was expressly designed for the employment of natives of India?—Yes.

10314. When you are applying the rules in a way which the framers of the Act had not primarily in mind, is it not reasonable that there should be some special sanction required?—The proposal would possibly require legislation; it is merely put forward as what seems reasonable.

10315. When you come to the higher appointments, Collector or Judge, you have to go for sanction; you cannot appoint a man who is not a member of the Provincial Service, say, a native barrister, without the sanction of the Government of India; would you give the Provincial Government latitude there?—I have never had any practical experience of that; in Burma there are only four listed appointments altogether, and they are of recent creation.

10316. You want the law altered so as to give the Local Government a free hand with regard to the appointment of a Judicial Commissioner in Upper Burma. The Judicial Commissioner there corresponds to the High Court?—He has the powers of a High Court.

10317. Do provinces in which High Courts exist have the power of appointing Judges themselves?—I imagine not; the Judges of the Chief Court in Rangoon are appointed by the Government of India.

10318. Has not the general rule been that the Local Government shall not appoint the Judges of the highest Court in a province, which may have to deal with litigation in which the Government itself is concerned?—Yes; that has no doubt been the rule.

10319. As to the police; you ask for full power to make certain concessions in regard to warm clothing and compensation for losses and so forth to your military police?—Yes.

10320. Are there not also native regiments serving in the province?—Yes.

10321. Men perhaps of much the same class—Punjabis and Sikhs and so forth—as members of the police force?—Yes.

10322. If the Local Government were allowed to make these concessions to the military police, it might stir up discontent in the army, and the Government of India would be asked to grant the same concessions all round?—I imagine that that is the reason of the present restriction.

10323. You want full power to define boundaries of cantonments and revise taxes within them. Are you aware that cantonments are now under the

Army Department of the Government of India?—Yes.

10324. Then the Army Department of the Government of India must surely be consulted before a Local Government starts altering the rates charged within the cantonment?—Any proposal to do so would be discussed by the Local Government with the local military authorities, and the local military authorities might obtain the concurrence of the Commander-in-Chief.

10325. But is it not as simple that the Local Government should obtain the concurrence of the Army Department?—In minor details, such as alterations of cantonment limits and taxation, there is a vast amount of correspondence at present which would be very much reduced if the Local Government had power to deal with the matter.

10326. But practically your proposal would involve the delegation of the powers of the Army Department to the Local Government?—Yes, it would amount to that, no doubt.

10327. You speak of examination rules and rewards. Do those rewards sometimes take the form of recurring allowances; a man gets so much a month extra for passing in some language?—In certain cases it is so. In so far it is an addition to salary.

10328. Therefore, it must come under the general financial rules for reference to the Government of India or to the Secretary of State?—Yes, that is so; the proposal is that the rule shall be altered.

10329. (*Sir Steyning Edgerley.*) As to cantonments, your suggestion is to bring the cantonments sanction more on to the level of what is necessary for the municipality?—Exactly so.

10330. You do not have to go up to the Home Department for sanction to limitations of the municipality, and the suggestion is that you ought not to have to go to the Military Department about the cantonment?—Yes.

10331. Then about the military police; are they given the same terms exactly as sepoy?—Not at all; they are on a different footing altogether. I do not know what the details of service and pay of sepoy are precisely, but the Military police pay differs, and their terms of service differ. I believe they are more liberal, but I am not sure.

10332. Then as to the village elders; do you notice any tendency to their influence dying out and the headman standing alone?—No, I do not think so; they say that in the younger generation of Burmese the young men pay less attention to the words of their elders than they did in former generations; it is difficult to form an opinion.

10333. Do you see any diminution in the influence of the headman?—I do not think so.

10334. Do you think that if you had some legislative recognition of the village elders you would tend to preserve them?—You mean legislative recognition of their existence; I do not think it is necessary.

10335. Will they not gradually die unless you do give them some recognition?—I think not; the elder men of the village will always exercise influence.

10336. Suppose that for certain duties you insisted on the headman calling together two or three of the elders, would that not help to keep up the old village system?—I think it is unnecessary; the present system really is the old village system, and there is no sign that it is dying out.

10337. You said that if a man went on furlough and somebody came from another district there would be a diminution of transfers, because the man need not go back to that district after long leave?—Would there not still be the original transfer of the person to fill his place?—Yes.

10338. And in the case that Mr. Meyer put, that might have been supplied out of the district itself?—Yes.

10339. So that there would be a small increase in transfers?—That would be so, if promotions did

not go by seniority at all. I have not considered that as a practicable suggestion, because the whole principle of the Service is that there must generally be promotion by seniority.

10340. Would it be very unfair to individuals if you took the man on the spot to a far greater extent than you do at present?—I think it would.

10341. Would it be any solution if you gave the man whom you did not bring from another district half the acting allowance, dividing the acting allowance between the man who had the seniority claim and the man you would actually put in?—The man who did the work ought to get the whole of the acting allowance.

10342. Even though it is not his to claim by seniority?—It is remuneration for the more responsible work that he performs.

10343. Still, he gets the chance out of his turn?—Yes.

10344. You do not think he would be glad to do the work on a smaller allowance?—I daresay he would, but he ought to get the full allowance.

10345. Do you think that the officer whose turn it was to be transferred would be glad to avoid the transfer in consideration of half the allowance?—I think the officer would rather be transferred and get the higher appointment.

10346. I suppose the judicial system is not by any means settled; you are moving more to independent Judges?—Yes; doubtless there will be in the future separate District Judges throughout the province.

10347. You have got a grade of District Judges and a grade of Divisional Judges?—What is the dividing line in their functions? Is the District Judge a Sessions Judge?—No, the Divisional Judge is the Sessions Judge.

10348. What are the powers of the District Judge in criminal work?—In criminal work he is generally invested with special powers under Section 30 of the Criminal Procedure Code. He tries any cases not punishable with death; his powers are limited to 7 years' imprisonment; but he is not the District Magistrate.

10349. You are the Legislative Secretary?—There is no Legislative Secretary; there is an Assistant Secretary in the Legislative Department; he is a barrister, not a whole time Government servant.

10350. Should the legislation which all these various delegations of authority might cause be specific and not general?—That would be more convenient.

10351. Why do you think it would be more convenient; do you mean convenient strictly?—I regard it as a matter of legislative drafting; I am not very competent to express an opinion, but in any Statute where at present the words "With the previous sanction of the Governor-General in Council," are inserted, if it is desired to amend the law, it would be better to have the provision modified in the enactment itself.

10352. Looking to all this mass of detail that you have collected together on the subject of the delegation of powers, and looking to the fact that Burma ten years hence will be a very different thing from the Burma of to-day, do you really think that specific legislation is more convenient than a general Act, which could be used from time to time as necessity arose?—I was merely referring to restrictions which are now imposed by law, not to restrictions imposed by rules of practice.

10353. But do you suppose that you have found out, and put down, and given to us now, all the modifications which you think you will want at the end of, say, five years?—No.

10354. Then you will have to have another Act five years hence. Do you think that continual legislation is more convenient?—No, if a single Act can be drafted to remove the existing restrictions, I have no objection to it in principle.

10355. The only Imperial Director-General that you come across now is the Director-General of

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Criminal Intelligence?—Yes, and the Director-General of Archaeology.

10356. Does the Director-General of Archaeology do much good?—I have not personally met him.

10357. Have you a Superintendent of Archaeology here?—Yes.

10358. Do you find any particular interference by the Director-General of Archaeology?—No, I have not noticed any.

10359. As to the Director-General of Criminal Intelligence, does he come to Burma often?—He has been to Burma; he was here last year, I think.

10360. Was that the only visit?—I do not remember; I never met him personally; he has not been to Burma since I have been Chief Secretary.

10361. Have you any idea how long he stayed here?—I do not know; I did not meet him at all; I had no official dealings with him; I merely heard that he was here.

10362. I think in your last contract the Government gave you the whole of the money necessary to reorganise the police?—Yes.

10363. Have you submitted schemes to the Government of India for spending the money?—I think we have got the schemes for the reorganisation of the police complete now. I believe everything is sanctioned by the Secretary of State.

10364. Did you get it through on the lines upon which you wished to have it?—Yes, we got it through on the lines laid down by the Government of India after the report of the Police Commission.

10365. And you thought that those lines were suitable to Burma?—Yes, I am not prepared to say that they were not.

10366. (Chairman.) I understand that you are here officially to present the views of the Government of Burma?—I have been authorised to represent the Local Government except where I have limited my reply to my own personal opinions.

10367. Speaking generally, have you voiced to-day the views of the Government of Burma?—Yes, except where I have understood questions asked me as intended to elicit my own personal opinion.

10368. Do you find that your geographical position, your distance from India, is any serious let or hindrance in the way of getting decisions quickly, or does it make questions more difficult to deal with?—There is the obvious delay in getting an answer to a letter, but the geographical distance operates rather in regard to personal visits and consultations being less frequent, I think. I refer to Committees of Inquiry.

10369. Do you find that when Commissions are held in other parts of India they do not come here?—There have been Commissions that have not visited Burma at all.

10370. Have they made representations to the Government of India in regard to matters in which Burma has been interested?—Yes.

10371. What are the cases to which you refer?—The Conference on Education held at Simla in 1901; the Indian Famine Commission, 1901, the Irrigation Commission, 1901; the Police Commission, 1902 (the Police Commission visited Burma, but had no representative of Burma among its members); the Survey Committee, 1904 (this Committee visited Burma, but had no representative of Burma among its members); the Excise Committee, 1905; the Stores Committee, 1906; the Telegraph Committee, 1907 (this Committee visited Burma, but had no representative of Burma among its members). Then there is the Factory Commission now sitting. The Commission it is understood will visit Burma, but it has no representative of Burma among its members.

10372. Do you find that a long time elapses before you get replies from the Government of India to your letters and queries?—The time varies with the intricacy of the subject. We get replies to ordinary references on simple matters with reasonable rapidity.

10373. You have nothing to complain of in regard to that?—No. When we require an early answer we generally ask for a reply by telegram, which I think, we invariably get if we ask for it.

10374. Do you find that, besides the occasion of the Educational Conference to which you have referred, occasions have arisen when the Government of India left you out and consulted the other provincial Governments?—I believe that that has happened in certain excise and revenue matters.

10375. You point out that, with regard to all the inquiries of which you have given us particulars, Burma was not treated exactly on the same footing as the other provinces?—Yes, in that it had no representative on the Commission or Committee.

10376. Is that caused by the fact that your population is so different from that of the rest of India, or is it caused by your distance from the rest of India, or both?—I think that any answer that I could give would be rather conjecture than anything else, because it was the Government of India who appointed the Commission or Committee in each case.

10377. But how would it strike you?—I think that owing to our geographical position here, and the fact that the race inhabiting the province is different, Burma has been rather left out of consideration.

10378. Has the Lieutenant-Governor himself an office in the Secretariat here?—No, his work is done at Government House.

(The witness withdrew.)

Mr. G. F. ARNOLD was called and examined.

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10379. (Chairman.) You are Financial and Revenue Secretary to the Government of Burma?—Yes. With the exception of a little under eight months in the Legislative Department of the Government of India my fourteen years' service have been spent in Burma.

As Revenue Secretary I am concerned with land revenue, excise, customs, forests, finance, mining, agriculture, salt, co-operative credit societies, town lands, disposal of land, telegraphs, post offices, railways (to a slight extent), irrigation, kheddahs, treasuries, district and district cess funds, famine, defalcations, stores, ferries, stamps, income-tax, trade generally, fisheries, art, printing and stationery, veterinary, and economic products.

I do not desire that Burma should be separated from India and placed direct under the Colonial Office. But I do think that the connection of Burma with India is in many ways detrimental to her as it now exists. I see no reason, however, why that should be so, as far as the Government of India is concerned, if that Government would

alter their views towards Burma in certain points and would truly recognize the fact that Burma is a country to which the majority of the ideas prevalent in other provinces of the Indian Empire are unsuited, because the conditions here are so entirely different. The Burmans are racially and by religion so different from any class of native of India, and all classes seem to come over to Burma now, that there is no *a priori* reason why institutions that succeed in India should do so in Burma. The Burmans approach nearer to the Chinese, with whom they have certainly more affinity. The people with whom the Burmese women intermarry are the Chinese, and the mixed race which results does not differ greatly from the pure Burman race. Whereas the intermingling of Burmans and natives of India produces a degraded and demoralized race.

To the resident of Burma it is not a pleasing sight to see the Burmese, who are a superior race, displaced by the indigent population of India, and Rangoon filled with Chittagonian beggars.

The Government of Burma has not, so far as I know, ever shown any anxiety or wish to invite to their shores the coolie population of India. Such emigration schemes as there have been have arisen from the desire of the Government of India to get rid of their surplus population in India by throwing it on to Burma or from proposals of Public Works Officers who have come from India to import Indian labour to execute their works cheaply. The merchants of Rangoon, Moulmein, Bassein and Akyab, i.e., the ports generally, have also welcomed the advent of the Tamil, Telugu and Koringhi coolies, because cheap labour in their mills has enabled them to export more rice and timber to Europe; but they have never looked at the problem of Government in Burma from any but an entirely economic standpoint. As a matter of fact the uneducated Indian cooly, who has no intelligence and will work for a few pice and do as he is told, suits the English merchant of Rangoon far better than the more independent and educated Burman, who will only work for what he considers a wage that compensates him and when he cannot get other employment more to his liking.

Thus the native of India has come into the country, and his existence there is now made the plea for governing Burma to a certain extent on lines which have been laid down for India. The Burman, for example, by his religion is forbidden to touch spirits and distilled liquors. He was at one time an abstainer from alcoholic beverages. The Madrassi cooly on the other hand is inclined to drunkenness, and to supply his wants liquor shops have had to be started all over Burma. The Burman, however, is quick to copy other races, and unfortunately imitates their vices rather than their virtues. The liquor shops created for drunken Madrassi coolies have been the means of demoralizing the Burman youths, and the time when they would refuse to drink these liquors is now gone.

The Government of India cannot view the matter in the sympathetic manner so far as the Burman's interests are concerned, which is the habitual attitude of the Local Government. Almost every officer who comes from the outset to Burma and goes among the people and talks to them and learns to understand their ways, at once recognises that he has found here a superior race endowed with qualities which are even lacking in many of his own countrymen. The Government of India inevitably must look at the matter entirely differently. As the head of an Empire which consists of a large number of provinces and with an immense population, it must consider the interests of that population as a whole. It must do the best it can for the sum total of those which it governs. Its officers do not know Burma; they have never served here, until very recently; indeed there was no instance of an officer from Burma being ever placed in the Government of India in a position in which his views could have the slightest influence on their policy. It follows that the sympathy which springs from personal knowledge of a race has always been entirely absent from the Councils of the Government of India. The Government of India has never been anything but a purely impersonal one so far as Burma and the Burman are concerned. To govern the Burman however on impersonal lines is a method which would appear to anyone who knows the country to court failure. The Burman, in whatever capacity he is to come in contact with the European, must know the latter personally and be able to speak to him. An officer who is unable to speak Burmese can never succeed in any administrative post in Burma. The Burmans will not come near him or attempt to acquaint him with their wants and ideas. An assistant in a business firm who can talk Burmese and go among them individually is well known to be of far more assistance to that firm than an assistant who does not. An officer who only knows Hindustani cannot get a Burman servant to stay with him. The Postal, Telegraph, Survey, Military Police, Accounts Departments, and to a great extent the Public Works Department, which consist mainly of officers who do not know Burmese, are altogether out of touch with

the people and hardly come across them at all. The officers of these departments come and go without gaining any knowledge of the Burman and rarely speak of him in appreciative terms.

It is indeed hardly to be expected that a personal form of Government could be obtained from India in the circumstances noted above, where lack of personal knowledge and counter interests combine to make it impossible. I think, however, that it might be made less impossible if the Government of India would regard the proposals of the Local Government more as *sui generis*, and not to be weighed and tested by comparison with institutions in other provinces; if they would listen more to the advice of this Government and take steps to have some officers who know Burma at headquarters and on the Committees and Commissions which are appointed from time to time to investigate matters of policy. So far, however, from doing this they appear to exclude Burma officers from all part in their Councils. Until the recent appointment of the present Home Member, no one from Burma had ever served on the Indian Council nor even acted as a Secretary in any Department of the Government of India. No one from Burma is ever appointed to be on the Committees of investigation, and these Committees do not often visit Burma at all. The Government of India, however, seem to consider that the way to govern Burma is to place officers of Indian experience in the highest appointments here. For many years an officer was regularly sent over from Bombay to fill the appointment of Judicial Commissioner of Lower Burma, and the remonstrance of this Government at last prevailed only about ten years ago, although there had been qualified men who knew Burma for years in this province. Similarly, the office of Financial Commissioner was regularly filled until five years ago by officers taken from one of the Indian provinces, while the Head of the Public Works Department, the Medical Department, and the Education Department has always been so appointed and still is so. Finally, the most important post, viz., the Head of the Province, has habitually been taken from India time after time, and it is only in the case of the present Lieutenant-Governor that Burma has been allowed to have as its ruler a man who knew the country and the people after a service of any length here.

I think, therefore, that the present relations of the Burma Government with the Government of India could be greatly improved if more officers from Burma were placed in positions in which they could personally influence the policy of the Government of India and be personally consulted as advisers. In other respects these relations would be improved if a less number of questions had to be referred to the Government of India and the Secretary of State. A communication to the Government of India of minor importance usually does not receive a reply much under six months; one of more importance takes frequently a year to obtain an answer, while matters which have to be referred to the Secretary of State are sometimes protracted, if they are of any magnitude, to nearly 18 months.

In financial matters, I am in favour of dealing with lump sums in every case. The Local Government should be allowed to arrange its financial affairs free from any control of the Government of India on its guaranteeing to pay a fixed contribution to the Government of India from year to year. That contribution should represent a fair debit on account of imperial charges, and I see no reason why it should be particularly divided up into heads as is now done when framing the provincial contract. The Local Government should then, in its turn, assign to each department under it a lump sum calculated to be sufficient for its needs for the year, and should allow the departments to make the best use of the money they can. The Head of each Department should similarly give to each District Officer or Divisional Officer under him a lump assignment to be spent according to that officer's discretion, who would only have to show how he had spent it at the end of the year. It should never be necessary for him to ask sanction

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for any reappropriation during the year, or to refer to any higher authority for sanction to expenditure unless he had exceeded his total grant. To provide for such excesses, each Head of a Department should keep a small reserve fund, and similarly the Local Government should retain as a reserve such an amount as is found by experience to be required for distribution to the various departments over and above their original lump sum grant. In short, the scheme would be on the same lines as what is known in the Accounts Department as the system of contract contingencies for District Officers, but on a much wider and larger scale.

If, however, the present system is to continue, it should be improved on the following lines:—

It is unnecessary that all the details of the provincial budget should be submitted to the Government of India in the present way. I think there should be a system by which the Local Government should arrange its budget subject only to certain principles, *e.g.*, that it should have a closing balance for the province of a certain minimum amount, and that it should observe the declared proportions in its receipts between provincial and imperial. The Accountant-General is practically the officer of the Government of India who is here to watch that the province does not become insolvent, and so long as that is ensured there is no reason why the Government of India should seek to control the estimate of receipts of revenue or of the expenditure which the Local Government considers should be incurred.

The advantage of a provincial contract should be that the necessary control is established once for all by the limits entered in the contract, and it should be unnecessary that all the details should be annually examined and controlled by the Finance Department of the Government of India, and the latest actual returns telegraphed and so forth at the conclusion of the year. Apart from the question of controlling the budget, a system which looks merely to details and units such as is contained in the Civil Service Regulations, and the Civil Account Code, gives an enormous amount of unnecessary work. I mean, for example, that instead of fixing a limit of expenditure in, say, 2,000 or 3,000 separate cases, in all of which the Local Government cannot go beyond the sums laid down without obtaining the sanction of the Government of India or the Secretary of State, in cases in which no recurring obligations will be involved, the Local Government should be allowed to sanction expenditure until their total expenditure has approached or exceeded a certain grant total. To take an example, the Local Government cannot sanction at any one time items of capital expenditure exceeding Rs. 10,000 under Article 160 (iii.) of the Forest Department Code. It can, however, apply to the Government of India for sanction to the expenditure of amounts in excess of this any number of times in a year. Say that it does so on ten occasions and obtains sanction to sums whose total amounts to Rs. 2,00,000. These ten applications for sanction would be unnecessary if it were simply laid down that, when a Local Government has spent in all, on such capital expenditure, a total sum of Rs. 2,00,000 in one year, it must explain this total expenditure before it can spend more on such objects in that year. It is possible also that a similar system might be similarly applied in cases of sanction of salaries and pensions; but as these charges would be recurring, the effect of such sanctions would require more watching.

Because the receipts under one head are classed as wholly imperial or half imperial, that is no reason why the power of the Local Government should be wholly or proportionately curtailed as regards expenditure connected with those heads. For example, "Customs" is an imperial head, but it is quite inappropriate that the Government of India should control the Subordinate Customs Service of the province, and that the Local Government should not be able to sanction the appointment of an appraiser or a preventive officer when required. Here again this would be avoided by dealing with totals rather than items, and a system might be devised by which the Local Govern-

ment were only required to ask for sanction when it had exceeded in the year a total expenditure (to be fixed) on customs objects. I would advocate amendments of Articles 278 and 278A of the Civil Account Code, with this object. The sanction of the Local Government should not be needed to any re-appropriations. As the Local Government always acts on the Accountant-General's report in such cases, I see no reason why the Accountant-General should not sanction such re-appropriations himself. The Local Government can convey to him information from time to time as to sources from which re-appropriations can conveniently be made, when they become aware that some expenditure which has been provided for in the budget is not likely to be incurred within the year.

I think there should be no such thing as lapses. Particularly in the case of the administration of District and District Cess Funds, it is extremely inconvenient to lose the provision, or what is unspent of it, for Public Works on March 31st. There is no advantage or reason that I can see why an unspent balance should go into a closing balance of the fund and be locked up for a whole year, when it is wanted immediately for the continuance of a work.

Unless the Local Governments are entirely freed from the financial control of the Government of India, I am not in favour of giving Local Governments borrowing powers, as I do not think it is necessary if provincial contracts are framed on sufficiently liberal lines. It will also introduce complications with reference to the times at which such loans, and other loans, are to be floated.

I see no reason to restrict Local Governments to the creation of appointments the salaries and allowances of which are limited combined to Rs. 250 per mensem. Local Governments should have full power to sanction local allowances in localities which are expensive and unhealthy to live in, and also to give enhanced travelling allowances in districts and tracts where travelling is difficult and expensive. Both local allowances and all such special allowances should be considered as apart from the permanent salary, and it should be within the powers of the Local Government to grant them whether their condition will or will not have the effect of raising the total emoluments above a certain figure.

No native of India should be considered to have any claim to an appointment in Burma, and that so far as this country is concerned the expression "native of Burma" should be substituted for those of "native of India," "statutory native," &c. Placing natives of India in appointments in Burma has, in my opinion, a disastrous effect on the country and the people, and placing them in educational posts to teach Burmans is simply madness.

What is wanted in Burma is to give the Local Government larger administrative powers, but to leave it to that Government to follow out a policy which it will devise for itself as suited to Burma. Burma being a separate country, it cannot be successfully fitted into a general scheme which includes the other provinces of India. In particular, if any real good is to be done in preventing the spread of the opium habit among the Burmans, the Local Government should be given a free hand to follow out its own policy on this matter. This is certainly not done at present. I also think that it should be left entirely free to shape its own policy with reference to education and to carry it out through the agency of officers who have served in Burma and know the people. The management of its police is also a matter in which it should be left uncontrolled. The conditions in Burma are, further, not those which lend it to an excise administration on the lines of those which appear to have been recently investigated in India by the Excise Committee. As regards the administration of the forests in Burma, the Local Government have been allowed a free hand. Burma should, in my opinion, be a self-contained province. It should have its own Medical and Veterinary Training Schools, and should not have to send Burman students to Calcutta and Madras to study these subjects.

There is no question, I think, that the influence of the Government of India is in the direction of excessive uniformity. Its object seems to be to introduce into Burma alien notions taken from Indian provinces. The argument which is so frequently used to Burma by the Government of India, "you cannot have this or that because no other province in India has it," should be definitely recognised as of no force whatever and should cease to be put forward in the future.

It seems to me inevitable that a department like the Finance Department is bound to regard questions primarily with a view to the effect which the measure will have as regards increasing or decreasing the revenues of the country. I have always thought it unreasonable of a department which is merely consulted on a question to resent it, if their advice is not taken. The Finance Department, however, is particularly strong in this respect, because they are, in a way, as intimately concerned with any question which involves expenditure as the other department whose special subject it is.

There was at one time a strong impression in Burma that too great a portion of the revenues of this province was taken by India. An examination of the subject was made at that time by the Accountant-General under the orders of the Lieutenant-Governor, and the result was held to show that Burma did not pay an undue contribution to the imperial revenues. I think that the decision regarding the allotment for Public Works in the present settlement is to be regretted, and particularly when it is justified by the appeal to what goes on in the other provinces of the Indian Empire.

I would next refer to a doctrine which is current in the Irrigation Department, that an irrigation work should not be undertaken by the Public Works Department unless it is shown that it will pay, or, in some cases, will come up to a certain financial standard. Even those works which are classed as "protective" as contrasted with those which are classed as "productive" have to satisfy a certain financial test which has reference not only to their earning capacity, which is below the standard fixed as remunerative, but to losses which are incurred in seasons of scarcity to Government and the expenditure required in famine relief. An example of the application of this principle recently came to my notice when it was found necessary to classify canals in Burma into "major" and "minor" for the purposes of the Burma Canal Act, 1905. There were in the dry zone of Burma a number of tanks and small canals which originally had been made by the Burmans themselves, and some of which had been maintained by them, while others had been maintained in recent years by the Public Works Department. It is well known that irrigation in most parts of the dry zone of Burma is precarious and therefore apt to be neglected by the Burmans, but there is no question of its utility when it is attended to in earnest and by skilled workmen. It would therefore seem preferable that doubtful irrigation works of this class should be handed over to the Public Works Department, in order to ensure that they should not be abandoned or fall into disrepair and the lands watered from them pass out of cultivation. When reporting, however, which canals should be assigned to the class "major," and which should be assigned to the class "minor," which latter class it was proposed should be handed over entirely to the cultivators to look after for themselves, the Public Works Department officers soon showed that they held no such view. Their test in each case was whether the work would pay or not.

The same spirit is also displayed in cases in which the Irrigation Department have assumed charge of a canal and have a voice in the assessment of the land revenue or water-rates levied. In the year 1900 I was for a short time in charge of the Kyaukse district, one of the irrigated districts in Burma, and the Chief Engineer in the Irrigation Department was the present Inspector-General of Irrigation. He frequently pressed for reclassification of the irrigated lands with a view

to placing them in the classes in which they would be subject to land revenue at the highest rates, merely, as far as I could see, to increase the credit to the Irrigation Department and so prove that the canal had been a paying work.

In my opinion the Irrigation Department are there to make irrigation works where they are most needed for the welfare of the people. The considerations which should guide them in deciding whether a work should be executed or not, are whether it is needed, or to what extent it is needed; and whether it is likely to be successful, not in producing a remunerative return, but in providing the quantity of water required to enable the people to cultivate. Most absurd controversies arise and most unnecessary calculations are called for over the matter of Irrigation credits. It should be absolutely immaterial whether the land revenue which results from the cultivation of land irrigated from a canal is shown in the accounts under the head of "land revenue" or under the head of "irrigation" or "water-rate." The attempt to split up these receipts into proportions which are supposed to represent the value of the water as apart from the land, and which proportions in the end are always arbitrarily fixed, merely entails much useless and unnecessary labour on hard-worked officials.

I would also cite the system on which the Postal and Telegraph Departments conduct their work. The system of furnishing guarantees when telegraph offices are opened springs from a wrong view of what the function of such departments should be. Their work should be to assist the administration of the country, and they should exist for that object wherever they are needed regardless of whether their receipts cover the expenditure on them or not. In the case of the Postal Department in Burma it is particularly inconvenient to have this theory that a post office must pay for itself put forward, because so many of the steamer lines to which the Local Government formerly paid a subsidy are established both for the conveyance of mails and also for administrative reasons. Formerly, when these subsidies were paid wholly or partly from provincial funds and were debited to the head of "15 Post Office," no difficulty was experienced. The Local Government could subsidise these lines to the extent required to keep them in existence, merely receiving a contribution from the Postal Department for what they chose to assess as the postal value of the line. Now, however, it was otherwise. In November 1906 the whole of this expenditure was imperialised and it was ordered that no postal expenditure whatever should be incurred from Provincial revenues. In consequence the Local Government now has to look to the Postal Department to subsidise lines which are mainly required for administrative purposes. The Postal Department, however, is inclined to pay only what they consider the postal value of the line.

I think the proper sphere of Directors and Inspectors-General should consist in advising and not in controlling the officers who are actually working in the various provinces. They should certainly abstain from interference with the movements and work of the latter officers, but should come at intervals and make acquaintance with those officers, give them and the Local Governments the benefit of their experience by suggestion, not by orders, and should be at liberty to raise general questions relating to the subjects with which they deal at any time. On such questions they should invite the opinions of the local officers and when they have considered them advise the Government of India as to what they think is required, or, if the matter is one with which they think the Government of India should not be troubled, acquaint the Local Governments or provincial Heads of Department with their conclusions and leave them to make such use of their suggestions as the latter think fit. I would select as a concrete instance of an officer whose attitude seems to me a very proper one, the Inspector-General of Forests. I know of no instance in which the Inspector-General of Forests has attempted to force on Burma suggestions unsuited

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to the province, and hence it is that his advice is valued. Similarly, he is remarkably free from any desire to interfere in Burma.

As a concrete instance of an officer whose attitude I do not consider proper with reference to the Local Government, I would give the present Director-General of the Geological Survey of India. I consider that the action of the Director of Geological Survey has certainly tended to reduce the influence of the advice and recommendations of the Local Government with the Government of India in mining matters. I think that the Commerce and Industry Department of the Government of India look to the Director of Geological Survey to advise them not merely on geological questions, but on commercial and administrative ones, and that in these matters they put him in the place which the Local Government ought to occupy. He may or may not be an authority on companies and syndicates, and the financial aspects of mining, but it seems to me clear that he has become an adviser on such matters to the Government of India and does not confine himself to scientific matters sufficiently. In the distribution of the oil-fields the Local Government is strictly controlled by the Commerce and Industry Department of the Government of India.

One would imagine that inasmuch as Burma is perhaps the most undeveloped province of the Indian Empire, she would benefit most of all by opportunities of learning the results of the experience of the older provinces. The drawback, however, in the case of Burma is that the conditions here are apparently so different from those which prevail in India that proposals based on Indian experience are not of much value. Unless, therefore, these Heads of Imperial Departments have at some time in their service been stationed in Burma, they do not advise successfully when attempting to improve the administration here. I think it, however, not unlikely that the experience of the Inspector-General of Irrigation will be useful in imparting ideas taken from the provinces of Upper India, in which more attention is necessarily devoted to irrigation than Burma, as it is more liable to famine. On the other hand, I feel sure that education in Burma would have been much more successful if no officer connected with India had ever been placed in charge of it. There was an excellent indigenous system in Burma that only required to be encouraged and possibly adapted in some respects to produce satisfactory results. I regard education in Burma as a lamentable and melancholy failure due in a large measure to the fact that the Department was presided over for years by an officer who came from Bengal, who is reported to have known the native of India thoroughly, but who did not know the Burmans or the conditions of Burma. I do not think it very likely that periodical conferences between provincial Heads of Departments would benefit Burma. My impression is that each person wishes to press the system in force in his own province, because he does not really understand any other, and he is not likely to be convinced by a few hours' conversation, with persons who come from elsewhere. Further, I do not think it a promising method of administration to be frequently making comparisons with other administrations in order to see what you can alter. Such a method leads to frequent changes, purely to secure efficiency, but this is not what the Burman wants, nor, I believe, any Eastern race.

I think if the Local Government were left to itself it would adopt very little in the way of reform taken from other provinces, and I do not think the administration would suffer on that account. I cannot at the present time call to mind instances in which reforms have been introduced from other provinces except the introduction into our liquor administration of the contract distillery system, which comes, I understand, from Madras. I am doubtful, however, whether it was really required.

I think that latterly, particularly in the last few years, there has been an unusual activity on the part of the Government of India in the way of suggesting measures to Local Governments.

The procedure is generally first to appoint a Committee and then to consider the Committee's report and frame Resolutions, copies of which are sent round to Local Governments who are then called on to report how far they have adopted, or are prepared to adopt, the suggestions contained in these Resolutions. The cases which I have particularly in mind at the present time are the Resolutions issued in the Revenue and Agricultural Department of the Government of India on the report of the Irrigation Commission held a few years ago, and the Resolutions issued in the Finance Department on the report of the Excise Committee which concluded its sittings about two years ago. In neither of these cases, however, was anyone in Burma invited to be on the Committee, nor did the Committee visit Burma. In consequence Burma has derived practically no benefit from the suggestions in these Resolutions. A very large part of the Resolutions connected with the Irrigation Committee are connected with subjects like private irrigation from wells, which seems to be common in India, but does not exist in Burma. Suggestions for sub-soil surveys, well-boring in the arid zones, and the like, are made. But in Burma there is no irrigation from private wells for cultivation purposes, and the geographical strata of the dry zone have been examined, and it has been concluded that no well-boring there is likely to be successful in finding water at a depth at which it can be used. In consequence the suggestions in these Resolutions are practically barren as regards Burma, and the only effect of them is to cause much useless consultation of officers resulting in negative reports. If, instead of calling for these reports, the Government of India had left it to the Local Government to decide what action could usefully be taken on the suggestions in their Resolutions, much profitless enquiry would have been saved. As it is, about five or six Resolutions on irrigation subjects and agricultural loans for irrigation and other purposes have been issued calling for reports in each case on subjects which have no application to Burma. Similar remarks apply in great measure to the Resolutions issued by the Finance Department on the subject of Excise as a consequence of the investigations of the Excise Committee. These have dealt with the Excise Committee's report, chapter by chapter, and have in many cases called on the Local Governments to report the action taken by them. In Burma, however, the conditions are so different from those enquired into by the Excise Committee that it is difficult to furnish such reports, and the prevailing impression received from a perusal of the Resolutions is that they were not called for so far as Burma is concerned. Indeed, the contract distillery system which is being introduced experimentally into some portions of Burma is simply accepted in deference to the wishes of the Government of India, and because apparently it has had some success in Madras. That it is really required in Burma or that anything was particularly wrong with the outstill system that was in existence before, seems at least doubtful.

Other instances in which perhaps it might be said that the Government of India have initiated reforms are in the matter of famine and settlements. In Burma, however, there is no serious prospect of a famine; even in the dry zone when there is some scarcity it could always be relieved by the local officers with local works or spontaneously by the temporary emigration of the population to Lower Burma. All the elaborate arrangements connected with famines in India and the urgent and other reports to be submitted are really quite uncalled for here, and the officers of this province much resent having to supply them, because they feel that they are simply being worried by a system which may be necessary in India but is quite superfluous here. While throughout the province District Officers are solemnly called on to keep up and revise, from time to time, programmes of famine works in localities where there is a steady rainfall from year to year of 90 or 100 inches.

In the matter of settlements it may perhaps be claimed that the Government of India have instructed this province in the principles of equitable

assessments and introduced reforms into the methods of calculating the proposed land revenue rates. I cannot, however, myself see that the Government of India have really assisted the Government of Burma much in this respect. There have been interminable discussions as to the principles on which to assess rates, which are represented by two bound up volumes of published settlement papers and other communications subsequent to these. But the Government of Burma seems nowhere nearer deciding on what is a fair standard than it was 15 years ago, and the latest communications on the subject contain a proposal to re-examine the matter and begin again the weary discussion which it was thought had at last found a termination in the adoption of the standard of one-fourth of the net produce. The Government of Burma, I believe, are quite satisfied that on the materials before them at the conclusion of a settlement they can fix rates which will be such as the people can pay without hardship. Should excessive rates happen to be assessed on any occasion, the District Officers would at once become aware of the fact and would propose that the rates should be lowered. There appears to me to be no reason why the Government of India should be continuously challenging the principles on which these rates are assessed and re-examining the grounds on which they are based, and so far from introducing any reforms of value in this field, the results of their efforts to do so have merely been to induce uncertainty and confusion.

I believe that the Agricultural Department in Burma has been introduced at the suggestion of the Government of India rather than of the Local Government, and that this institution has been copied from similar departments previously existing in India. Similarly, the creation of co-operative credit societies in Burma and of the post of Registrar of these societies has, I think, been due to the initiative of the Government of India, and has had good results. The attempt to create District Boards was made years ago, at the time I think when Sir Charles Bernard was Chief Commissioner of Burma, entirely at the suggestion of the Government of India. The system, however, was quite unsuited to Burma and they gradually died out. I am not aware that they ever did any useful work. Another example of an administrative reform due to the Government of India is the Imperial Customs Service. Unless I am mistaken this was forced on them by complaints of the mercantile communities of the frequent changes in the officers who presided over the customs. The change is no doubt an improvement, and the customs will be better administered.

The Government of India have refused to grant the request for a local University in Burma, I am not qualified to say whether the request was justified or not, but it is a common opinion, in which I share, that the standards and examination tests of the Calcutta University, which are made the qualifications for entry into the Public Service in Burma, are totally unsuited for the Burmans.

I would curtail the right of appeal to the Government of India now granted to the officers of Government against orders affecting them personally, by refusing it to any one whose salary did not exceed Rs. 250 per mensem. This, of course, is an arbitrary limit, suggested because that is the limit up to which the Local Government can create posts. It is certainly somewhat of a scandal the time which is now taken up by writing out accounts of cases, *précis*, etc., in which the memorialist has already had at least two appeals, viz., to the Head of his Department and to the Local Government. I would also abolish the rule that memorials which ask for clemency should invariably be sent on. This is in many cases taken advantage of really to dispute the correctness of the decision as regards the facts. I would not curtail the right of appeal to the Government of India in administrative matters, where it is allowed by law or rules having the force of law, i.e., appeals presented by non-officials. I would curtail it in other cases. I would curtail the right of appeal to the Local Government by refusing it to Non-Gazetted Officers, subject to the proviso that every public servant

should be allowed one appeal from the authority which passed the order of which he complains and no more. In administrative matters I would only allow appeals to the Local Government which are granted by law or by a rule having the force of law. I do not think it would be of any use to prescribe that an order appealed against must be accompanied by a certificate from the authority passing the order.

I find that in 1902 twenty-one returns were discontinued altogether, six were delegated to lower authority, and four were prescribed for submission at longer intervals. Since 1902 the Government of India and the Local Government have each prescribed eighteen additional reports and returns. This Government also receives printed statements from the Director-General of Commercial Intelligence on various subjects with requests to fill in the latest figures: these are over and above the periodical returns. These figures appear in the various statistical publications of the Government of India and are doubtless necessary. At the same time, my opinion is that the creation of the office of Director-General of Commercial Intelligence has tended to increase the amount of statistical information called for from the Local Government. I am unable to say whether these additional returns and calls for information were due to the initiative of the Secretary of State or Government of India.

I think that Executive Officers have not sufficient opportunities for personal contact with the people. This is on account of the enormous amount of office work demanded from them. This office work arises very largely from the specialization of work in higher circles. For example, the creation of special posts, such as Excise Commissioner, Registrar Co-operative Credit Societies, Director of Agriculture, &c., means that you have a number of men enquiring their whole time into special branches of the Administration. These men ask for much information from Deputy Commissioners, and they also make a number of proposals on which they ask Deputy Commissioners to state their opinion. When any measures are introduced on account of their exertions, these practically have to be carried out through the agency of the Deputy Commissioner. Similarly, the creation of these various Committees, such as the Excise Committee, eventually entails extra work on Deputy Commissioners, who are asked to report on the practicability of the Committee's proposals and as to whether defects, reported to have been found by the Committee, exist in their districts, &c. The opium administration is an example of a case which has very largely increased the work of Deputy Commissioners, and it seems likely that excise administration will do the same.

I think that Executive Officers on the whole have a good knowledge of the vernacular, although Burmese is a decidedly difficult language to acquire. This is because the Burmese are an attractive people to have to do with, and officers like to converse with them. It is noticeable that unless officers have served in India they have a very limited knowledge of Hindustani, although there are many natives of India in Burma.

Increase in the administrative staff is required in almost all Lower Burma Districts. I think a class of officers dealing with revenue matters only, like Deputy Collectors in Bengal and Madras, should be created in Burma. At present special *myooks* (township officers) and various Revenue Officers are frequently appointed for terms of six months, a year, &c., to do work which should be done by the permanent staff, if they had the time.

Transfers are not unnecessarily frequent. They arise usually from officers taking leave, which cannot be avoided owing to the trying climate of Burma and the enormous amount of work to be done.

10380. You hold the view that the connection of Burma with India is, in many ways, detrimental to Burma?—I should say detrimental to the Burmese people.

10381. What are the grounds upon which you hold that view?—The Burmese are a particularly well-endowed race, and especially superior to the

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other races I have met. We get a large number of different kinds of races in Burma. But the Burmese are being gradually pushed out of things. They are people who enjoy life as much as any race I have ever met, and they enjoy it in a very moral way. If the result of the English coming to the country is that these people are to be gradually pushed out and supplemented by another race, which leads an inferior kind of life altogether, that is rather a calamity. The Burmese are getting pushed out through their meeting with other races, and at the same time the connection with the Government of India, unless the Government are carefully advised about matters that are special to Burma, tends to the country being administered much in the same way as are the different provinces of India, and that does not suit the Burmese at all. Had Government started some years ago on lines based on the customs of the country, the Burmese would have been much happier.

10382. You think all this has re-acted adversely upon the Burmese?—Yes. Then also the intermixture of races would have come from the other side if it had not been for the fact of the connection with India; the Chinese would have come in where the natives of India have come in, and the admixture of races that would have resulted from the connection of the Chinese and Burmese would have been a much better one than the admixture of Burmese and Indians.

10383. If Burma were rendered independent of India, would that tend towards stopping the influx of Indians into Burma, or would it in any way increase the admixture of the Chinese with the Burmese race?—The natives of India have been encouraged to come over here because of the connection with the Government of India.

10384. But suppose the union of India and Burma was not continued, would the tendency which you have brought to our notice cease, facts being as they are to-day?—The natives of India would not come as part of a scheme of emigration. They have come in some cases as part of a scheme of emigration which has been started from the Indian side.

10385. Do you suggest that there have been organised schemes by the Government of India to introduce Indian coolies into this country?—Yes, and certain Steamship Companies have been subsidised to bring coolies over.

10386. Do they settle here permanently?—In some cases they do, in some cases not.

10387. That has been a considerable detriment, and has stopped the natural development of the Burmese?—The Burman is developed now; he is in a high state of development.

10388. Then I will say, stopped the further development of the Burman; or has he attained to the highest level of civilization?—He has not attained the highest level, but he has attained a very high degree of development, and it is not increased by his connection with the natives of India.

10389. Has this difference between the two races caused the Government of India to act in a manner which has been prejudicial to the Government of Burma?—The Government of India have introduced a number of things that were fitted more for the natives of India than for the natives of Burma.

10390. Have they introduced and forced upon the Government of Burma a certain uniform practice derived from their experience in India, which has crowded the Burmese out of Government employment, or driven them out of trade, or acted generally adversely to their interests?—The qualifications required for the Public Service out here, that is to say the examinations, are not suited to the Burmese, and these have been borrowed from India. The standards that are set are those now prevalent in the Calcutta University; and in order to obtain certain appointments in the Government the Burmans have to pass those examinations.

10391. May it not be that the rules for examination and employment in Government service

are not really indigenous to either country, but are due to pressure from without?—But I suppose that they have been adopted in the Calcutta University on the experience of people who have known the people over here, and have thought that they were suited to them.

10392. You tell us that the Burman is particularly susceptible to the use of his own language?—That is so.

10393. He does not learn English in the way that the Bengali does?—No, not nearly so many of them, but those who do learn it do not learn it badly.

10394. Is that due to their reluctance or inability to learn it, or is it because schools have only been more or less recently established in the country?—Previously we used to do a great deal of work in the vernacular in Burmese, but latterly, as work has increased, it has been almost necessary for the Burmese, if they are to get to any high posts, to know English. It was a long time before we could get English-speaking Burmese, except just a few who were well-to-do and who had been put into these colleges—some of them indeed had been sent home.

10395. Is it the pressure of work that has necessitated the use of English? May we not say that the use of English has necessitated the employment of people who speak English, and the people who speak English are natives of India and not Burmese?—Yes; there are more Indians who know English than English-knowing Burmese in Government employment here.

10396. Has there been a falling off in the knowledge of the Burmese language by British officers?—No. I think the knowledge of Burmese amongst European officers is very good. I have been out only 14 years, and I think it is as good as it was when I came out.

10397. You urge that the Government in Burma ought not to be weighed and tested by comparison with institutions in other provinces?—That is done to excess. It is a very difficult thing to do successfully, because the conditions of Burma are so totally different from those of India.

10398. Have you served outside Burma?—I was for eight months in the Secretariat of the Government of India in the Legislative Department.

10399. During the time you were there was there any disposition to study the special requirements of Burma?—It was not a department that gave me much opportunity of judging. All the work that I had to deal with was on the legal side, and in looking over the papers and Bills that came up, it was pretty clear that the necessities of Burma were not understood.

10400. Were the matters to which you refer really of importance, or merely matters of minor detail?—One point I remember was rather immaterial, still it was a suggestion to put something in a Bill to provide against a matter which did not exist in Burma at all; that was quite unnecessary for Burma.

10401. Was that a Bill specially for Burma?—It was a Bill that came up from Burma, and the suggestion made by the Government of India was to add something which was not in the Bill. The reason it was not in the Bill was that there was nothing in Burma to provide against in connection with the subject matter of that Bill.

10402. Would that have been due to carelessness in the Legislative Department, or to real lack of opportunity of knowing what the requirements of Burma were?—It had nothing to do with the Legislative Department; it was the Revenue and Agricultural Department which made the suggestion; the Legislative Department was merely asked to see that it was put in the right form.

10403. You suggest to us that not only is the Government of India very ignorant—necessarily ignorant—of the conditions of life in Burma, but that they did not, until quite recently, practically ever employ members of the Civil Service in Burma

in important positions in the Government of India Secretariat?—That is so.

10404. It is 20 years, roughly speaking, since the annexation of Burma?—The annexation of Upper Burma was in 1885.

10405. Until the annexation of Upper Burma was the number of Civilians in Burma small?—I cannot tell you that, because Civilians were not employed quite so much; the additions that were made on account of the annexation were rather taken from outside sources; they wanted men quickly.

10406. Were they taken from the Indian Army?—From the Indian Army, and selected men from other departments. Since then the number of Civilians has been gradually recruited from year to year.

10407. Until the Civilian service of Burma has got a certain age, would it not be impossible to put its officers into the higher places?—Into the highest places, yes.

10408. Then it may have been due to that fact that there were not any senior officers until quite recently, to be put into the higher places?—But there have been a number of Civilians, since I came out, who have retired after over 20 years' service, and who have never been offered a post.

10409. Now, however, the Government of India have made a new departure?—They have appointed one man to be Home Member of Council.

10410. Would it not be impossible to take for the Secretariat at Simla or Calcutta members in turn (irrespective of personal ability and worth) from each of the provinces?—I think it is possible; of course they might not be able to find in the province the man that some particular occasion required.

10411. You might possibly go 7 or 8 years without being able to find the man in Burma who would do, and in the next 5 or 6 years you might find a dozen who would be suitable?—You might find at any time a man who would do for one of the departments; you might not be able possibly to find a man who would be suitable for any particular department of the Government of India in Burma.

10412. With regard to advancement and promotion, should a man be put into a post in the province simply because he knows the province, irrespective of whether there is somebody else available who is better qualified?—I do not say that, but it is doubtful whether anybody who has not served in Burma at all could be better than the best man who has served here.

10413. Until quite recently the Lieutenant-Governor has been someone from outside, and looking at the geographical position of Burma and its people and its language, you suggest that the Lieutenant-Governor should always be an officer of Burmese experience?—I think so.

10414. Is not the Head of the Government of Bombay or Madras chosen from outside?—Yes, that is so.

10415. And does it happen that in other provinces of India the Head of the Government is chosen from outside?—It is rare. I have in mind one or two cases; the Lieutenant-Governor of the Punjab seems to have been regularly a Punjab man, and I think the same holds good with regard to Bengal.

10416. What you would suggest as a remedy for all this is that, first of all there should be a greater number of superior places in the Government of India placed at the disposal of Burmese Civilians, and that the head of the province of Burma should also be an officer in that Civil Service?—Those are two of my suggestions.

10417. Would you suggest, as an alternative, that the Government of Burma might be more completely separated from the Government of India by the formation of a Governorship, or something of that sort, with a Council?—My

present view is that it is better that Burma should be connected with India.

10418. Notwithstanding all these drawbacks?—Yes, I think it is better, assuming that the Government of India has more opportunities of being advised by someone who knows Burma.

10419. You know that the Government of Bombay and Madras is that of a Governor in Council; are they separated from the Government of India completely?—They are not completely separated, but they have a greater latitude than other provinces.

10420. Would an arrangement of that sort meet the requirements of Burma?—I do not know sufficiently what extra powers, as compared with a Lieutenant-Governor, the Governors in Bombay and Madras possess.

10421. You desire to see an arrangement made by the Imperial Government by which Burma should pay a fixed contribution to the Government of India from year to year? On what basis would that contribution be calculated?—I imagine it would have to be calculated in consideration of what the Government of Burma has been considered to be able to do with in the past, combined with some allowance for what it should have in the future, having regard to its expansion.

10422. You would not take any fixed basis of revenue or population?—I should not take it with reference to population.

10423. That of course would work out rather badly for Burma?—I do not see that it is a subject that need be considered; it would work out very badly for Burma; the population is very sparse in the country.

10424. Therefore you would not have any fresh basis of revenue, but you would simply take the calculations based upon past years, giving the Government of Burma complete freedom to deal with the sum they receive, and to spend it as they liked?—Yes, I think the contribution should be fixed in consideration of what their total revenue amounts to, combined with what total expenditure is found to be necessary.

10425. You are in charge of a great number of Departments—Land Revenue, Excise, Customs, Forests, Finance, Mining, Salt, Post Offices, and so forth. Some of these revenues belong partly to the Government of India and partly to the provincial Government?—Yes.

10426. Under your scheme, would there be a fresh redistribution of these items of income and expenditure?—It would not be necessary to divide these heads in the way now adopted in the provincial contract; I want to have a whole lump sum arrangement.

10427. But how are the Government of India to arrive at what the lump sum should be?—They would undoubtedly have first of all to calculate the total amounts of revenue that are received, but that could be ascertained; take customs, which is at present purely an imperial head; you could obtain the receipts of the province from customs pretty easily.

10428. Instead of taking half the customs and half the salt, you would have the Government of India say, "It does not matter whether you get more or less than you do at present from salt, and so on, in the future; here are 100 lakhs, and that must last you for ever; this sum will be paid annually, and that is what you must take and you can do what you like with it"—I have no objection to having provision for a fixed contribution from time to time.

10429. You would do away altogether with these proportions of revenue, and have a fixed sum, with a fixed contribution to the Government of India?—Yes.

10430. What would happen if the expenditure of the Government of India went up?—If the Government of India could not pay its way, it would have to call upon the Government of Burma for more.

10431. In that case the provincial contribution would not be fixed?—It would be fixed until it

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was shown that the Government of India must have more funds.

10432. Then if the Government expenditure went up year by year, the contribution would have to vary?—Not unless the Government of India were becoming bankrupt.

10433. Has not the expenditure of the Government of India increased every year considerably?—I am afraid I do not know.

10434. Then, in suggesting this scheme to us, you have not taken into account the expenditure of the Government of India, but only the expenditure of the Government of Burma?—Yes, I am speaking from the point of view of Burma.

10435. You think that Burma alone ought to be considered, and not the other various provinces which go to make up the Government of India; it is the part, and not the whole, which deserves your first consideration?—I think it is undoubtedly to the detriment of Burma that it should be limited because of what another province requires.

10436. But a great deal of the expenditure of the Government of India is not provincial?—No; I imagine that a very large part is not.

10437. Therefore the thing which affected the contribution from Burma might be, not the interests of some other province, but the general policy of the Government of India?—It is conceivable no doubt that something would happen in other provinces. If the Government of India desired to make a large imperial grant to another province, and they had not funds to do it, Burma might be affected, because they would want more money from Burma; or if Burma said, "We cannot give any more," another province might have to go without the extra grant.

10438. Suppose this increase in expenditure consisted of military expenditure, and not of a grant to some other province, it might cause a demand upon Burma, not from the point of view of some other province, but from the point of view of the general policy of the Government?—That is so.

10439. You say that the Local Government is to assign to each department a lump sum, and the Head of the Department is to assign to each District officer a lump sum, and the Head of the Department and the District Officer are to spend that money more or less as they please?—On the recognised lines of course; they know the recognised lines on which the department spends money.

10440. Might that not do away with budgeting and estimating altogether?—It would to a great extent.

10441. Would that be in the interests of good finance?—Yes.

10442. In the same way you think it ought not to be necessary to ask for sanction for any re-appropriation during the year, or to refer to any higher authority for sanction as to expenditure; a man should be left to spend his lump sum just as he thought best?—Yes, on the recognised objects of the department.

10443. Would that not involve the framing of an infinity of rules by the department?—No, I do not see why it should.

10444. Suppose you had a stupid officer, he might spend the money not upon the recognised lines, because he would not understand what the recognised lines were?—If you had a stupid officer, yes.

10445. Then in order to safeguard yourself under your system, a great number of complex rules would have to be framed in order to guard against stupidity or criminality?—No, I do not think so.

10446. You think it is quite unnecessary that all the details of the provincial budget should be submitted to the Government of India, and that the Accountant-General would watch that the province does not become insolvent. Is not the principal duty of the Accountant-General to see that the money is properly spent, and properly brought into account?—To see that it is brought

into account, but not to see that it is properly spent.

10447. But if it is spent on a wrong object, does he not bring that to the notice of the Local Government and the Government of India?—I do not think he should be the judge of whether the object is wrong or not.

10448. You think the Local Government ought to be the judge?—Yes.

10449. But then the Local Government are not going to be the judge under your plan, because they are going to hand the money over to the Head of the Department?—Yes, but if the Head of the Department does not spend according to what they approve of, they can at the end of one year stop the expenditure.

10450. Do you not think that that would cause a great deal of correspondence between the Head of the Department and the Government?—It would cause less than at present.

10451. You do not think that, unless the Local Government is entirely freed from the Government of India, they ought to be allowed to borrow on their own account?—It is difficult for them to borrow; they ought to be able to get money through the Government of India better for themselves than if they borrowed in the market.

10452. That would be one reason, from your point of view, for not entirely cutting yourselves adrift from the Government of India?—Yes, that is one reason.

10453. You say that so far as this country is concerned the expression "native of Burma" should be substituted for "native of India." Would that lead to retaliatory measures on the part of the other provinces; would they not wish that the expression "native of India" should exclude natives of Burma?—The Burman would not mind that in the least; he does not go out of his country if he can help it.

10454. Would the Civil Service like it?—But that is not the proposal.

10455. The Lieutenant-Governor under your scheme is to be a member of the Burmese Civil Service; is the Secretariat of India to be closed to members of the Burmese Civil Service?—It is the other way; I have advised that they should take more people from Burma.

10456. So that special posts should be reserved in Burma for the Burmese Civil Servants, and they should also have a further number of posts open to them in the Government of India?—I think it is necessary that there should always be one man there whose advice will carry weight; I do not want more than that; I am satisfied now with the Home Member.

10457. There should be exclusion on one side and the open door on the other?—Only for one appointment. I have not the least objection, if officers come over to Burma and serve in Burma, to their appointment then as Heads of Departments here, and I think the Inspector-General of Forests is an excellent example.

10458. He does not serve in Burma exclusively?—No, but he is a man who has served in Burma and got to know the country, and then gone to India again, and then been appointed Head of the Forest Department.

10459. All you mean with regard to the exclusive retention of the Governorship is that it should be for officers who have served for some time previously in Burma?—Some time before their appointment, sufficient to get to know the country.

10460. You think the creation of District Boards or municipalities is bound to be a failure?—I would not be so confident as to say "bound to be," but most probably it will be.

10461. Although a considerable local revenue is raised in Burma, you think that the Burmans themselves are not capable of carrying on the administration?—They have not got those particular qualities that are wanted.

10462. So that they must be left outside any scheme of local self-government that may be suggested elsewhere?—No, I would not suggest leaving

them out if they will come in, but I think they will not come in; they do not want it.

10463. It has been suggested to us that occasionally, when it was suggested to turn a place into a municipality there was great objection on the part of the people to the creation of the municipality, because taxation would follow; have you ever known that to occur in Burma?—Yes. I have sometimes heard of it, and I had an instance in a sub-division that I was in charge of. I have known cases of Burmans petitioning to be put outside a municipality in which they were already living.

10464. Are not a few members of the Burmese municipalities elected, while most of them are nominated?—Nearly all; except in Moulmein.

10465. Do they work pretty well?—I do not think they do anything.

10466. Is it all run by the Government officers?—Practically, except in Rangoon; they occasionally make suggestions at the meetings there.

10467. You tell us that the Finance Department of the Government of India is very disinclined to provide any money?—Do you think that that is a disposition common to all Finance Departments?—That is the only one that I have had experience of.

10468. During your experience of the Finance Department have you been very disinclined to provide money?—No, I do not think so. The Local Government is inclined to be liberal.

10469. Where does your official liberality particularly display itself?—I think the Local Government does not make any objection when it is asked to sanction appointments which are required for the country, or to spend money on communications and general development, if the money is there to spend. I had a good instance the other day; without hesitation it guaranteed a wireless telegraphy system, which it may have to pay upon.

10470. You referred that to the Government of India?—Yes.

10471. You got sanction at once?—Yes.

10472. So that, in that particular direction, the Government of India were liberal too?—The Government of India put it to the Government of Burma, "Will you guarantee it?"

10473. In the matter of collecting revenues, which you are interested in as a Revenue Officer, were you very liberal?—I think we gave remissions very liberally—quite freely.

10474. Are most of your remissions upon the wet crop?—If there is failure of irrigation; what happens then is that the land is assessed on the dry crop.

10475. Have you much dry crops in Burma?—Yes, in the dry zone they are nearly all dry crops.

10476. Who has the power of granting remission on wet crops?—It is according to the amount.

10477. Either the Deputy Commissioner or the Commissioner?—It goes lower than that; the Sub-Divisional officer can remit also.

10478. Has the Deputy Commissioner or the Commissioner power to remit on dry crops?—In the case of dry crops, if they do not come to maturity they are not assessed; the rule is that only the mature crops are assessed. The assessment is from year to year; they take it at a particular time of the year. It is because of the precarious climate of the dry zone in Upper Burma.

10479. So that, in that particular, you differ from the rest of India?—I do not think they have that system in India.

10480. The assessment of the dry crop is made after the crop has reached maturity?—Yes, when it is known that there is going to be a crop.

10481. Is it not dependent upon the crop of the previous year?—It is, as a matter of fact, generally the same from year to year.

10482. But is the assessment made upon the crop which is actually growing, or is the assessment made before the crop has even begun to sprout?—The revenue is paid on the crop actually

grown. It is made in the course of the year before the crop is actually reaped.

10483. When the dry crop fails has the Deputy Commissioner or the Commissioner power to remit revenue on the dry crop?—It simply is not levied.

10484. In other words he remits it?—That is the standing rule; it does not require any power.

10485. Suppose there is a considerable failure of dry crops, the revenue is not reduced?—No; that is only as to the dry zone, of course.

10486. It is not absolutely remitted, but it is reduced to what is called fallow rate?—That is in Lower Burma; when land is purposely left fallow it pays a particular rate which is called the fallow rate.

10487. Therefore you do not find that there is any difficulty in the Commissioner remitting or not levying revenue upon dry crops?—No.

10488. We were told elsewhere that there would be great difficulty in making remissions on dry crops, but in Burma you have not found that difficulty?—No; that is only in Upper Burma.

10489. Have you found the financial settlement recently made by the Government of India sufficiently just?—I do not think it is satisfactory. I think the allotment to Public Works is sufficient. Otherwise it is satisfactory.

10490. You are in favour of all these Inspectors-General as imperial officers; do they do their work satisfactorily?—Not all of them, but some. I think the Inspector-General of Forests is a decided advantage to Burma.

10491. You say: "It is not unlikely that the experience of the Inspector-General of Irrigation will be useful in imparting ideas taken from the provinces of Upper India in which more attention is necessarily devoted to irrigation than in Burma?"—I think the province gains by his advice, but if he is responsible for the system on which the accounts are credited, I think he is not of any assistance to Burma. As an adviser on irrigation subjects he is useful so long as he does not interfere with the administration.

10492. The reforms which have been forced upon you by the Government of India have been on the whole harmful rather than beneficial?—Yes, I think they have been given a great deal of work that has not had any result.

10493. In the various Commissions and Committees that have been appointed Burma has had either no invitation to attend, or no representative on the enquiring body?—Yes.

10494. If it was obligatory upon the Government of India to put a representative of every province on every Commission that was formed, might that not tend to make the size and proceedings of the Commission lengthy and cumbrous?—In the case of a Commission such as the present, if every province had a representative upon it, that would be so, but in the case of purely Indian Commissions I do not think if every province had one representative the Commissions would be too big.

10495. Take the Stores Committee, for instance, you do not think that 12 members would be too big—one for each provincial Government and one for the Government of India?—I think 12 would be rather an unnecessary number.

10496. If you reduce it below that you would have to omit some province?—You would have to omit a province, but it does not follow that you should always omit Burma.

10497. You say that in Burma there is no serious prospect of famine, and that in case of scarcity it can always be relieved by the local officers with local works, or spontaneously by temporary emigration?—In certain districts; in fact in the whole of Burma we never have a famine. Since I have been here, there has been one small famine in a single district.

10498. From your point of view famine programmes in many districts are unnecessary? Do they cause you much trouble to keep to?—We have

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to keep up a programme and to revise it from year to year.

10499. Do you as a matter of fact revise it?—Yes; we make enquiries as to whether these works which are put down are still required, or whether they have been rendered unnecessary.

10500. You do not think that officers, knowing that there is not going to be any famine, simply take the last scheme for granted?—I think there is a great temptation to do that.

10501. You say that the Local Government has since 1902 asked you for eighteen additional reports and returns. What were they about?—One I remember was regarding the administration of District Cess Funds and District Funds generally; another one was in connection with the reorganisation of the police—as to how certain enquiries were progressing which resulted from the Police Commission. It is now an annual return.

10502. Are all these 18 returns annual returns?—I think they mostly are.

10503. And they entail a great deal of labour and office work?—That depends on how many people are concerned with them. They entail a considerable volume of work taken altogether. For instance, the District Cess Fund return is one that I have had to do with; it entails a note as well as statements attached.

10504. Are the statistics which are given to you, and which you pass on, accurate?—I think they are generally accurate.

10505. Up to within what limit?—I think if you wanted to get a general idea of any question you could rely upon them to that extent.

10506. Within 5 or 10 per cent., say?—I think so. In some cases they are more accurate than that; and in some cases less.

10507. Do officers tend to guess at the result, hoping that they will not be found out?—No. I think they only guess when they have not the means of finding out; I do not think they guess for the sake of saving themselves trouble, if they can get the information.

10508. (Sir Steyning Edgerley.) As regards your budget scheme. I suppose you do not expect us to adopt the lump sum principle?—I do not know whether you would adopt it or recommend it, but I think it is the line on which reform should be made.

10509. I understand that your position is that the contract is practically the frame-work; that it contains safeguards, and that the Audit Officer supports that, and has only to see that the frame-work is not broken?—The duty of the Audit Officer, as I understand, is merely to see that the money is spent on the objects recognised by Government, and that the province does not become bankrupt.

10510. When you say the objects recognised by the Government, does that mean that the money for one major head is not wrongly spent on another major head?—No; I meant rather that the Government should spend it on objects which are recognised objects.

10511. In order to get your independence would you be prepared to provincialise all expenditure?—I should not have any objection to do that.

10512. You make a suggestion that there should be no lapses in the future; how would you work that?—It seems to me that when there is a lapse at the end of the year it is too late to enter it in the budget for the next year; it is generally ascertained too late, and in consequence it lies locked up till the next year, because no provision has been made for its use in the coming year. I should give permission simply to put it again in the budget next year.

10513. Speaking generally, would you allow Local Governments to borrow?—I think they ought to be able to borrow through the Government of India; if they cannot get what they want through grants from the Government of India,

then I have no objection to their being allowed to borrow themselves.

10514. For instance, you do not think that you would get capital for small Public Works?—No; that is it; the loans which the Local Government would raise would be small, and the rates at which they borrowed would be high.

10515. As to these Inspectors-General and Directors-General; do you think that they ought to enter into correspondence with the local Head of the Department?—I see no objection to that.

10516. Would that in any way tend to lead the local Head of a Department to look past his own Local Government?—I am not prepared to say it might not; I think it would depend very much on the Head of the Department.

10517. Would it not tend to duplicate the administration?—I do not think that the Head of the Imperial Department should correspond with the Head of the local Department in order to administer the department at all; my idea of his correspondence was that the Director-General should learn what are the difficulties of the local man, and advise him.

10518. Is there not the great danger of allowing correspondence to spring up?—Yes, I think that danger exists.

10519. Suppose the Government of India sent the Director-General a case to report upon, and he gave a strong opinion as the result of correspondence with the provincial Head of the Department, might that not lead to the Local Government being put on one side?—Yes, but he ought not to correspond with the provincial Head of the Department on an actual question that has arisen. He should merely correspond and advise upon general or scientific questions. I was thinking particularly of the way in which the Inspector-General of Forests advises the Chief Conservator here on questions of forestry when he corresponds direct.

10519A. But the other danger is not inconsiderable?—No; the danger exists.

10520. You have noticed in the case of other Inspectors-General that the danger had been experienced?—That is not the case, because in the case I have mentioned there is no local Head of the Department here to correspond with; that was a case in which the Director-General of the Geological Survey sent his own men over here, and there was nobody under the Local Government at all.

10521. You mention also the Director of Commercial Intelligence?—I have mentioned him as causing demands for statistics; since his employment I think the number of calls for statistics has increased.

10522. You think that so long as these Directors-General do not trench on administrative matters they do good?—Yes.

10523. (Mr. Meyer.) You would like to keep out the native of India altogether, and trust the development of Burma to the Burman and the Chinese?—Yes, that is rather my idea.

10524. Would that extend to defence also?—No; as to defence, I think the connection with India is necessary; that is one of my reasons for desiring to be connected with the Government of India.

10526. In fact, you desire to be connected with the Government of India only so far as you can get some advantage from the connection?—Yes, but I am willing to pay for it.

10527. You would have Indians to defend you, but in no other capacity so far as you can help it?—I am quite willing to have Europeans, too.

10528. You referred to the Government of India assisting emigration from India to Burma. How did they assist the emigration of natives of India to Burma?—They have in the past written and proposed emigration schemes, and they have also proposed subsidies for bringing Indian coolies here, which the Local Government have had to pay; that is to say, for every cooly who comes across from Eastern Bengal and Assam, the Government

have to pay a certain proportion of the fare to the Steamship Company.

10529. For what purpose are the coolies brought?—Just to bring them over here; they are not necessarily coolies, but natives of India, who get a cheap passage in order to come across here.

10530. Do you mean that for every native of India who comes over to Burma to work as a labourer, say, the Government of India or the Government of Burma have to pay a certain part of his passage?—I do not say it is so as to every cooly, but I know the case of a Steamship Company which did receive a subsidy from the Government of Burma.

10531. For what purpose were the coolies brought; might it be that they were brought for some Government purpose?—No, they were not brought for any Government purpose; it was simply an arrangement with the Steamship Company that they should give coolies cheap passage to Burma.

10532. You say the Government of Burma had to pay. Was the Government of Burma consulted in the arrangement, or was it ordered by the Government of India?—I am afraid I do not know.

10533. Was this long ago?—This year; it was stopped this year; it went on yearly up to this year.

10534. Why did it stop?—Because the Lieutenant-Governor objected.

10535. Did the Government of India press him to continue the system?—No, he simply stopped it.

10536. Without any reference to the Government of India?—Yes.

10537. Then I put it to you that it was a Burma arrangement?—It was an arrangement with the Government of Bengal.

10538. Then the Government of India were not in any way responsible for it?—I do not know how it was started originally.

10539. Ordinarily the native of India, other than Government servants, who comes over here, comes at his own risk?—I suppose he does in other cases.

10540. You have spoken of Indians getting clerkships in preference to Burmans. Let us take the superior Subordinate Service, the *myooks*, and Extra Assistant Commissioners; are Indians ever appointed to that Service?—Some men are appointed to the Service whose fathers have been Muhammadans and mothers Burmese.

10541. But taking the bulk of the Service, so far as it is not pure Burman, it is European?—Yes, that is so, with regard to the *myooks*.

10542. And the Extra Assistant Commissioners, so far as they are not European, the bulk of them are what?—European, Eurasians, natives of India, and Burmese.

10543. Natives of India in large proportion?—No; a very small proportion. My remarks were about clerks principally.

10544. You complain that the high offices in Burma have been mainly filled from outside; for instance, it is alleged that up to five years ago the Financial Commissioner was an outside officer; is that so?—Yes.

10545. Was not Mr. Smeaton Financial Commissioner some years before 1902?—Yes, but he was from India.

10546. The India list shows that Mr. Smeaton came to British Burma in 1879, and had served 12 years when he first became Financial Commissioner in 1891?—I was not aware of it; but my point is that he did not know the Burmese; Mr. Smeaton never knew the Burmese; he could not talk Burmese to the people; when he came it was to take a position in which he never came into contact with the people; he was too high up.

10547. In the old days Burma had no separate recruiting class; were not Civilians who came to the Burmese Government largely transferred from other provinces?—I think the first man who came

out straight to Burma has now got about 20 years' service.

10548. That is to say, you may practically date it at about the annexation of Upper Burma?—Yes. I am thinking of men in the country now; I do not know whether everybody who has already retired came out straight to Burma.

10549. A large number, collectively, of Civilians in the old days were transferred from the United Provinces, Madras, Bengal, or elsewhere, to Burma, and they served in Burma the rest of their service?—Yes.

10550. Would you not call those Burman officers?—Yes.

10551. It is also said in the same memorandum that the present Lieutenant-Governor is the first Burmese officer who has held that post?—I said for any length of time.

10552. May I put the case of Sir Frederick Fryer; had he not served a considerable time in Burma?—No, not much before he was Chief Commissioner; he had been Finance Commissioner.

10553. He was not brought to the province from outside; he had held high office in the province before he became Lieutenant-Governor?—He had been Finance Commissioner, yes.

10554. Then you imply that the present is the first case in which an officer who has had experience of Burmese administration has been at the head of the Home Department of the Government of India; is that quite correct?—I do not know anyone else.

10555. Was not Sir Alexander Mackenzie Home Member after having been Chief Commissioner in Burma?—But Sir Alexander Mackenzie was not a Burman Civilian; he could not talk Burmese.

10556. He had been Chief Commissioner of the province for a while?—I do not know when he was Home Member; he was Chief Commissioner at one time.

10557. Then was not Sir Charles Crosthwaite a former Chief Commissioner?—Yes, but I do not regard him as a Burma man.

10558. Though you would not regard him as a Burma man, my point is that these officers had at least some knowledge at first hand of Burma administration?—You mean, as Chief Commissioners? That is so, but I do not think persons who are Chief Commissioners come into contact with the people in such a way as really to get to know them.

10559. You state in your memorandum that "A communication to the Government of India of minor importance usually does not receive a reply under six months; one of more importance takes frequently a year to obtain an answer"; is that the fact?—I think letters of ordinary importance take six months.

10560. Could you furnish us with a statement showing in the last couple of years the number of letters addressed to the Government of India and the dates upon which they have been replied to?—I will do that.

10561. You are aware that under the India Act of 1858 the revenue and expenditure of India have been placed by Parliament under the Secretary of State in Council?—Yes.

10562. How does he come in under your financial proposals? Your arrangement is, I understand, that each province should pay a lump assignment to the Government of India, and that it should then manage its own affairs practically as it likes without interference from India?—I have not made this proposal with regard to any other province than Burma. I do not know the circumstances of the other provinces.

10563. (Chairman.) Do you intend this arrangement to be applied to Burma only, or to be applied to every province in India?—Generally, my views are that unless I had reason to suppose that there was anything unsuitable for my proposal in another province, I should apply it to any other province.

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10564. (Mr. Meyer.) Then what you say is, that what you consider suitable for Burma is *prima facie* suitable for other provinces?—With the same object as I have here, so far as I know of the other provinces, I should advocate it.

10565. Then what control is the Secretary of State to have over the provincial budgets?—As far as I know he would have the same control as he has now—the same control as the Government of India has.

10566. Do you know how the Secretary of State exercises his control now?—No.

10567. The control of the Secretary of State is two-fold, first, he sees the budget proposals, and secondly there are other rules in the Civil Service Regulations and the Civil Account Code which require his sanction to various specific items of expenditure. Your proposal would do away with budgets altogether practically. Do you propose to continue the specific restrictions as to expenditure—possibly modified as has been suggested (the Rs. 250 rule being increased to Rs. 500 and so on)?—No, I do not propose to continue them.

10568. Then the Secretary of State is practically to abrogate the control over the revenue and expenditure in India, with which he has been invested by Parliament?—I propose that he should do it through the Government of India. He would see that the Government of India got the lump sum contributed from the provinces; he would be able to control that.

10569. You think that that is all he need do—to see that the Government of India gets its lump sum contribution?—And that it is properly fixed originally.

10570. You are aware that a *quasi*-permanent financial settlement with the provinces has been recently substituted for a settlement revisable after five years?—Yes.

10571. You have seen the reasons that have been given for that change—they were stated by the Finance Minister in one of his budget statements—that the old system led to continual bickerings between the provincial Governments and the Imperial Government?—Yes.

10572. Would not your scheme, which involves the provincial Government giving a lump sum to the Imperial Government, which has to be perpetually revised according to the alterations in imperial circumstances—military expenditure, a possible fall in the opium revenue, war, and the rest of it—involve infinitely more bickering than even the system of quinquennial settlements?—I think there is no reason to suppose that it would involve more.

10573. You would not feel any dissatisfaction if you were suddenly asked to increase your contribution by reason of, say, a famine in the United Provinces?—That would be so, if we were frequently asked to do so, but I do not see why it should be asked for any more frequently than under a settlement which had to be revised at intervals.

10574. Because in those days we had a fixed share of growing revenues. I understand that you would give the Government of India a fixed lump sum?—Yes, but calculated so as to be sufficient for a period. I would not propose that the fixed sum should be what is suitable simply on this year's accounts.

10575. You say that there are two or three thousand separate cases in all of which the Local Government cannot go beyond the sums laid down without obtaining the sanction of the Government of India. How many budget heads are there?—I was not referring to those; what I was referring to was the number of restrictions in the various Account Codes.

10576. The Civil Service Regulations and the rest?—Yes, and in the letters that have laid down restrictions which necessitate the Local Government going to the Government of India.

10577. Has not some regard been paid to the special circumstances of Burma even by the Government of India as now constituted? Your salt tax

was for years below the ordinary Indian level, was it not?—Yes.

10578. Has income tax been introduced universally in Burma?—No. It is according to the salary in certain towns.

10579. Is income tax levied in Upper Burma?—Only in cases where a man's salary comes to a certain figure; in other cases they pay *thathameda* tax. I regard the *thathameda* tax as an income tax. So also is the capitation tax in Lower Burma.

10580. The *thathameda* is partly a land tax and partly an occupation tax?—It is split into two halves, agricultural and non-agricultural. In a settlement the *thathameda* is fixed so that it is only charged on non-agricultural income; so that the *thathameda* is no longer supposed to be any part of the land tax, or any part of Agricultural income.

10581. You say that the Public Works Department made difficulties over allotments for works that were necessary. Were you referring to the provincial Public Works Department?—Yes.

10582. Could not the Government of Burma make them take up any project whether they were pleased with it or not?—The rule they go upon is that they classify works in certain ways, and they take up those which are remunerative.

10583. You are perhaps thinking of productive works which are financed from borrowed money?—They may be financed from borrowed money; they have got two classes of works, and it is very difficult to get them to take up works which are not going to pay a certain return on the money put into them.

10584. Is not the bulk of the expenditure incurred in the province incurred by the provincial Government out of revenue, not out of loaned capital at all?—Yes.

10585. And therefore the provincial Government has full latitude in spending it, subject to having to go up to the Government of India and the Secretary of State when a project exceeds 12½ lakhs in cost?—Yes, but this is an instance that I gave of talking too departmental a view.

10586. But it is a case of the provincial Government and its own engineers, it is not a case of the provincial Government being overruled by the Government of India?—No, I did not give it as an instance of that.

10587. As regards the allotment to Public Works in the existing settlement which you complain of, will you explain exactly what that allotment means?—It is the allotment to civil works under the provincial settlement.

10588. It does not mean that they were limited to that amount?—No, it does not mean that we are limited to that, if we can find other funds elsewhere.

10589. It means that the Government of India, in settling your normal expenditure, upon which they based the final settlement, said that 80 lakhs was your normal expenditure on Public Works?—Just so.

10590. Are you aware that that is a larger margin than has been given to any other province?—Yes.

10591. And that you have also had a lump initial grant to be spent mainly on Public Works?—I was not aware that it was to be spent mainly on Public Works.

10592. And out of your growing revenues you are supposed to spend on Public Works?—It was said that we could spend out of growing revenues, but it was not guaranteed or shown that there would be further funds forthcoming. Further, the expense of executing works in Burma is nearly double that in other provinces, and Burma is not nearly so well equipped with roads and buildings as other provinces.

10593. There was a complaint that Burma was not represented on the Excise Committee. Was it not stated in the Resolution appointing the Committee that their investigations would not extend to Burma, because the excise problems there

mainly concerned opium, and the Committee was appointed to deal with liquor?—It may be so; but in most of the Resolutions which are now issued, Burma is asked to send a report as to what they are going to do as to the result of the Excise Committee's report.

10594. It is quite open to you to say that you do not see any call to do anything in particular?—But it is made clear that the Government of India thought that there were excise liquor problems in Burma.

10595. You speak of the Madras contract distillery system having been rather forced on this province by the Excise Committee of the Government of India; is that so?—It is a suggestion that came from them, otherwise it would never have been taken up here.

10596. As a matter of fact that suggestion relates to the reduction of your out-still areas?—That is the object.

10597. It does not in the very least affect the management of your existing distilleries?—I am not prepared to say that it does not affect the management of our existing distilleries.

10598. You deprecate the interference with mining matters of the Director of the Geological Survey; will you give me specific instances?—I think the advice of the Local Government has been negatived. In a competition between a syndicate and a company here for the lease of certain blocks of the oil fields, the advice of the Local Government was not accepted on account of the recommendations of the Director of Geological Survey.

10599. It was in any case a matter which would have had to go up to the Government of India under the mining rules?—Yes.

10600. Have you any instance to allege in which the Director of Geological Survey has interfered in matters which under rule would ordinarily rest with the provincial Government?—The mining rules are rules of the Government of India and the Government of Burma is unable to give more than certain areas; that involves frequent references to the Government of India, and it is allowed to charge certain rents and royalties in certain places.

10601. The point that has been alleged by various persons in various provinces is that the Heads of Imperial Departments tend to intervene, not merely in matters which by law or rule or executive order are reserved to the Government of India for final disposal, but upon matters which the provincial Government might finally dispose of themselves. You have given an instance in which, by rule, the Government of India have the disposal; is there any other instance in which the provincial Government have been interfered with by the Director of Geological Survey?—I do not think the Director of Geological Survey ever goes to the Local Government and advises them to do a thing; what he does do, I think, is to influence the Government of India in these matters.

10602. In regard to mines, in the Lieutenant-Governor's memorandum it is suggested that the Local Government should have much more power under the mining rules than now exists—that certain maximum restrictions as to concessions should be done away with. Are you aware that these restrictions were primarily imposed by the Secretary of State?—No, I was not aware of that.

10603. And that the object was to prevent capitalists from monopolising valuable mining property?—I was not aware of it, but I imagine that is one of the reasons why they are restricted in area in that way.

10604. Do you think if the Local Government had a free hand, and if the matter had not to pass through more than one authority, there would be no danger of concessions to capitalists of practical monopolies over mining or prospecting areas?—The Local Government would not necessarily give monopolies; these areas which are put down in the mining rules are so small that it is not at all a question of a monopoly.

10605. But you want the restrictions done away with?—Yes I do, because of the inconvenience.

10606. The Lieutenant-Governor in his memorandum says, "So far as the disposal of land at market rates is concerned, I think that the Local Government should have very full powers. The question of the disposal of land free of revenue or at favourable rates is more difficult." Are you aware that restrictions on alienation of land were laid down in past years by the Secretary of State?—I do not know that they were laid down by the Secretary of State.

10607. Is there not the possibility of risk under the too free assignment of land in growing cities like Rangoon, where the value of land may be said to increase year by year?—Yes, certainly; the Local Government is alive to that.

10608. And has always been so?—I see every sign of its being alive to-day, whatever it may have been in the past.

10609. Then His Honour says, "I do not recommend the extension of power to grant land for purely religious purposes"; nevertheless in the specific delegations to Heads of Departments I find "grant of land free of revenue"?—I think the same rule deals with religious purposes and public purposes. The Lieutenant-Governor, I think, means by that, land for a public purpose, but the rule is quoted which deals with both.

10610. So far as those entries are concerned, they would increase the existing powers of Commissioners would they not?—Yes.

10611. One is for the Financial Commissioner and the others are for Commissioners?—Yes.

10612. Are those powers within the present powers of the Local Government, or do they involve increase in the powers of the Local Government also?—The present power of the Local Government to grant land for religious or public purposes is limited to Rs. 200.

10613. Whereas you propose to give the Commissioner power up to Rs. 500?—Yes.

10614. Therefore, it is not quite correct when the Lieutenant-Governor says in his memorandum, "I do not recommend the extension of power to grant land for purely religious purposes"?—The limit of Rs. 500 was only intended to refer to land for public purposes.

10615. There is no intention to increase the power to grant land to religious bodies for religious purposes?—There may be a discrepancy; I will not be positive; or it may be reconciled in the way I suggest.

10616. Is not Burma the only province where the Government does grant land for religious purposes?—I do not know that.

10617. Would you recognise that there might be some risk of accusations of partiality if the local officers got a freer hand in the making of grants to religious bodies which were possibly in rivalry?—The amount of Rs. 500 is rather small to be the basis of a charge of that kind.

10618. You ask for larger powers in regard to settlements; have sufficiently definite proposals of settlement been laid down in Burma yet; were not matters in a state of flux a few years ago?—You cannot even now say that every settlement question has been settled in Burma.

10619. But would you recognise that, until some settlement proposals have been approved by the Government of India, they must keep more control than when such proposals have been approved?—No; it is the Government of India who will not fix a principle, and continually challenge the settlements.

10620. What you mean is that you, and the Government of India, have not yet been able to agree on fixed principles?—I think the Local Government would have adopted fixed principles before this if they had not been challenged.

10621. However, they are still in controversy?—Yes, because the Government of India have recently written to say that they wanted re-examined what they considered a fixed principle.

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10622. You would like the Local Government to have a free hand in respect of local allowances?—Yes.

10623. Has the Government of India got a free hand?—I do not know.

10624. You want the Local Government to be able to grant a fixed travelling allowance?—Yes.

10625. Are you aware that the Government of India are not in favour of fixed travelling allowances, on the ground that an officer has no special inducement to travel if he gets a fixed sum whether he travels or not?—I do not know whether that is so or not, but at the same time they have sanctioned it in a number of cases.

10626. But not as a general rule; they always sanction it with reluctance. You ask that in Article 278A, Civil Account Code, which allows a Local Government, within certain limits, to sanction certain expenses not justified by ordinary rule, the words “and that it does not establish a new rule or practice involving expenditure” should be omitted; would that not allow a Local Government to spend money on objects of which the Government of India and the Secretary of State might disapprove?—It would allow them to spend money on objects not provided for in the ordinary rules.

10627. Suppose the Secretary of State had disapproved of the grant of some assistance to a religious body; under this section might not the Local Government give it?—I suppose it could use it in that way, but it is not the type of expenditure that the Local Government, so far as I know, has ever attempted to use the section for.

10628. You also desire that the Accountant-General shall not be able to challenge the section?—Yes, the reason is that we never use it at all, or very rarely; he challenges it on the ground that it is a new rule or practice.

10629. You refer to “the grant of leases of land in Upper Burma otherwise than is provided by the rules”; you say that in that matter the sanction of the Governor-General in Council might be dispensed with. To what leases do you refer?—As the rules now stand, leases can be made only in certain ways which are laid down by the rules.

10630. What is the character of the leases; for what purpose are they?—They are for cultivation generally; it is not like a lease in a town of land which will be built upon, or anything of that sort; it is simply the kind of terms on which the land can be leased for cultivation.

10631. They are not what you might call a *quasi*-permanent grant—a lease for 99 years or something of that kind?—No.

10632. In various things, matters of remission, for instance, the Deputy Commissioner, and the Commissioner, in Upper Burma have larger powers than in Lower Burma; is there any valid reason for the difference?—I am not sure, but I should say the explanation is that for a long time the District Officers were left with greater powers all over Upper Burma in every respect.

10633. Would you see any objection, where the powers in Lower Burma are smaller, to raising the powers of the Commissioner and Deputy Commissioner to the same level as those in Upper Burma?—No; in fact such proposals have been made.

10634. Are you prepared to give the Commissioner and the Deputy Commissioner larger powers in respect to granting agricultural loans, or is there no special demand for them in this province?—There has been a demand for them in recent years, and we have now made some rules in respect to which we grant higher powers, though they are not actually published.

10635. Then you ask that the Local Government may be granted discretion “in the case of grants of compassionate allowances to the families, and educating the children, of officers who have rendered important service to Government.” Is not that a very special concession that is not covered by the ordinary rules at all?—That seems to me a matter of opinion.

10636. Is not the general financial rule that the State does not undertake to provide for the families of its deceased officers in civil employment?—That is the general rule.

10637. Therefore this is a departure from that rule? Do you think that the Secretary of State would consent to leave that in the hands of the Local Government?—I do not see why he should not.

10638. (Mr. Hichens.) Does land revenue settlement all come under you?—Yes, and, of course, the Financial Commissioner as well. He advises on things first, and then they come up to Government.

10639. Does the Settlement Commissioner correspond directly with the Financial Commissioner?—Yes.

10640. That class of work does not come to you at all?—Yes, in some things; the Financial Commissioner settles a great many things, but those which he does not feel that he can settle himself come to Government, and there are certain things that must go up to the Local Government.

10641. In practice, do a large number of matters come up to Government for settlement?—Yes; first of all notes are written by the Financial Commissioner, and then a resolution is passed upon the matter.

10642. Are the general principles of land settlement now being discussed between the Local Government and the Government of India?—They have been discussed for years. They are not settled yet, not all of them.

10643. Do they resolve themselves into broad principles?—Yes, I should say they are sufficiently settled now, with the exception of finding a satisfactory theoretical principle as to the legitimate amount of produce by which to fix the land assessment. The question is whether it should be a share of the net produce or the net profits.

10644. Broadly speaking, the only point that requires settling between the Government of India and the Local Government is the proportion that is to be received by the Local Government?—That is the point with regard to particular settlements, but there are also questions as to the length of time that settlements should be allowed to last before a subsequent re-settlement; questions of that sort are still under discussion.

10645. But the Government of India does not interfere in matters of minor detail?—No, I should not quite say that, because every time the rates have to be fixed after a settlement, the Local Government have to submit these rates to the Government of India before it actually issues the notification assessing the land at those rates; so that it seems to me that the Government of India does supervise the details very much.

10646. Is that not because you have not agreed on general principles?—That may be the reason why the Government of India require it. I do not think the Local Government consider it necessary.

10647. You would agree that it is reasonable that the Government of India should be consulted on certain general principles?—Yes, but I do not think it reasonable that every time there is a settlement the rates should first of all be sent up to the Government of India in each individual case before they can be notified.

10648. What do you mean exactly by each individual case?—Every time the district or tract is settled, the report of the Settlement Officer is sent in, and notes are recorded on it by the Settlement Authorities who have studied the special subject, and then the Local Government frames a resolution which it has to send up with a schedule of the rates which it proposes, giving all the details in all the townships, and so on. It seems to me that that is unnecessary. It cannot be issued until the approval of the Government of India is received.

10649. Does the Local Government have a fairly free hand in the matter of remissions?—Yes; and we are now trying to increase the limits within which the local officers might have powers.

10650. Practically speaking, the Government of India does not interfere at all with regard to remissions?—I think that is so practically; I have not found a case in which they have said anything about the amount remitted.

10651. So that if you could get some general settlement, for a period of 20 years or something of that kind, with the Government of India, you would have no further reason to complain?—When once there has been a settlement and the rates have been fixed, they hold good for a period of, say, 15 or 20 years.

10652. Does land alienation come within your scope?—Yes.

10653. What are the principles underlying the alienation of land?—Government has powers to alienate land by granting leases of Government waste land; it gives out leases or grants at its discretion for certain towns and with certain exemptions, which are laid down under the rules in the Land Revenue Act. Those rules have been framed with the sanction of the Government of India, so that the Local Government cannot go outside the principles which are embodied in those rules.

10654. That is to say, you cannot alienate land outright?—Government could alienate for the market value; it is only when it wants to do it on favourable terms that it has to obtain the sanction of the Government of India.

10655. The Government has a certain amount of land in and around Rangoon?—Yes.

10656. Does it in practice sell that land in freehold?—It does sometimes; its policy is not to sell at all, but to give leases with terms of renewal.

10657. For what length do the leases run?—Thirty years, with renewal for another 30 years.

10658. That is the policy which is adopted generally with regard to land within towns?—Yes; within Rangoon, Government is particularly careful, but generally it does grant leases in towns in the same way, at a rental of so much for the first 30 years, and with the option of renewal with revision of the rent for another 30 years.

10659. With regard to waste agricultural land, does it do the same?—No, it is much less careful; it gives a lease or a grant—simply so many years exemption until the land is cleared; after that the tenant simply pays his rent.

10660. Is it your view that the question of the principles of alienation should be left to the Local Government entirely?—This Government has referred to a number of cases in which it is limited; if the market value is more than so much, and it proposes either to give lands free or to give them on favourable terms, that has to go to the Government of India, and it seems to me that in the majority of cases that is not necessary.

10661. Could you sweep the whole thing away and let the Local Government decide for itself?—Personally, I do not think there would be any harm in that. Land is very valuable in Rangoon, and possibly the Government of India might desire to prevent the Local Government alienating the land outright, but then they have prevented that in a general way; they have written letters to the effect that in their opinion it should not be done, and that expression of opinion is observed by the Local Government.

10662. The Local Government, which knows the local conditions, is at least as likely to appreciate the fact that land is valuable as the Government of India?—I think so; they do undoubtedly.

10663. And there is no *a priori* reason why the Local Government should not decide at least as wisely in regard to these matters as the Government of India?—It seems to me that it depends on local conditions and local knowledge to a great extent.

10644. There is no general question of policy underlying the alienation of land in regard to which uniformity is desirable?—It is undesirable as a general principle to alienate land in large

towns; it should be given out on leases and not sold. In Burma, especially, things grow so quickly that the value of land becomes a very important matter in all large towns; the value is extraordinarily enhanced, and therefore the Government would be throwing away a very large future asset if it sold land outright. Everybody would be agreed as to that.

10665. In Rangoon have you made over any land to the municipality except for public purposes?—No land has been made over to the municipality, but the rents of land have been allotted to them for a certain time.

10666. The rents of land which they have improved, do you mean?—Yes; they have got a fund which they spend on the drainage of land, and so on, in the interests of sanitation, and afterwards the receipts from this land would be given to the municipality for a certain number of years.

10667. Then it falls into the Government?—That is my impression.

10668. It is not the policy of the Government then to alienate their land permanently to a municipal body, and give it what is known as the unearned increment?—No, it does not permanently alienate land unless it is for a special municipal purpose—not with the object of making revenue out of it; it never does that.

10669. You say, "I regard education in Burma as a lamentable and melancholy failure due in a large measure to the fact that the department was presided over for years by an officer who came from Bengal." Wherein do you consider that the policy was faulty?—The whole plan of education here has been a mistake. What ought to have occurred should have been the adaptation of the existing monastic education that we found here. When we first came here there was a system of education in connection with the monasteries, and we should have adapted that; if we had done so, education now would have been of a much better character than what has resulted from our introducing an entirely different system. We have simply left the monastic schools alone and set up other schools, which have taken away the pupils from the monastic schools, and these are now dying out. The education given in the monastic schools was held to be religious education and, therefore, it could not be supported by Government, and the consequence is that we have gradually put an end to the system altogether.

10670. Do you mean that the schools did not get a subsidy?—Yes. It is a purely secular education that we give in our Government and municipal schools.

10671. The monastic system should be developed more than it has been?—Quite so. The reason why it was not developed was because the officer who came here in charge of the department did not know the country, and did not know what could be done with the system already existing.

10672. Has the policy changed at all latterly?—To a slight extent. In some of the monastic schools they now have English-speaking teachers, so that the boys can also go to those schools and learn English. That was the drawback—that these schools only taught Burmese; the people could not learn English in those schools; if we had taken the schools as we found them, we could have grafted upon them some of our own methods, and the result would have been considerably better.

10673. (Mr. Dutt.) As to the freedom from control which you desire for the Local Government in financial matters. Would that include your power to develop the resources of this province by fresh taxation?—I have not considered the matter of imposing fresh taxation, but the Local Government would not be inclined to put any fresh taxation on the country.

10674. Would you desire to have power to impose fresh taxation without the sanction of the Government of India?—Yes.

10675. Would that be popular?—It would depend upon how it was used.

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10676. Having made an assignment to him, would you permit the District Officer to make his own arrangement for the collection of revenue in his own district?—No, he would collect it according to the general system and according to rules.

10677. Do you recommend similar freedom to the Heads of Departments?—Yes, my only object here is to do away with references. For example, when officers exceed the amount which is provided in their budgets for certain objects, they have to go up for sanction. Having got the general control of this lump sum, they should be able to devote part of it to a certain object without any restriction. They can do that as to small heads, as it is, but they frequently have to go up for sanction of the higher authority.

10678. Under your system would it be necessary for the Heads of these Departments to frame budgets for their own departments?—I think it would be necessary for their own information, otherwise they would not know where they were.

10679. And they should submit the budgets to the Local Government?—No, I do not think that would be necessary, except merely to show the objects of the expenditure.

10680. You say "The District Board scheme has been tried in Burma and long since died of inanition." Do you say that from your personal knowledge?—No, because it died a long time before I can remember, but I know it from the papers which I have seen. In 1884 they were started, and by 1891 there were none left.

10681. Has the law been annulled or cancelled?—No, it was not done upon any legal basis; it was done entirely by executive order, and no laws were either brought into force or amended.

10682. Does the Burman take less interest in the expenditure of the taxes that he pays than the people of other parts of India?—Yes. I do not think he takes any interest at all. I think he is satisfied, and that he has no objection to the way in which the money is expended. It is very doubtful whether it would be of value to suggest to him to do otherwise. If the people wished for any alteration, it seems to me that they would shew it in some way, but when you have them on District Boards or Municipal Committees, and so on, they never shew that they want to know anything.

10683. You do not think it is desirable to foster in them a desire to take interest in such matters, and to know in what way the taxes of the country are spent?—No; I think it is very doubtful.

10684. You speak of forest administration in Burma. Are these reserved forests generally confined to large areas of real forest, or do they include waste lands in villages?—Villages are practically always excluded from reserved forests.

10685. Then the reserved forests only include real forests away from villages?—Not necessarily away from villages; you get villages on the borders of forests, but it is a very rare thing to include in the reserved forest itself a village which is inhabited.

10686. When there is a forest which is on the borders of a village, has the District Officer any voice in the administration of the forest?—He has no voice in the administration, but he has a voice in the original proposal to reserve the forest; the proposal is sent up through him, and any one who is dissatisfied with the orders of the Forest Settlement Officer has an appeal to the Deputy Commissioner; so that he is the appellate authority. When it is once done it is out of his control, except that, as District Officer, if he finds it is creating hardship, he can report that, and he can get an area disafforested, if he can shew that the people have not sufficient land on which to graze their cattle and so on.

10687. But the forest officer is not under any sort of control, or orders of the District Officer?—The position is really that the forest officer should report his proposals through the Deputy Commissioner; the Deputy Commissioner is supposed to

be informed of everything that is done in forest matters; but as regards the actual management of the reserved forest, when once it is reserved, the District Officer has nothing to do with it.

10688. When it is once reserved, suppose the people came to the Deputy Commissioner and clamoured about their want of pasture lands, would he have the power to instruct the forest officer to reserve places for pasture?—No, he could only report it to the Commissioner, who could report it to the Local Government.

10689. Would it not be desirable to give the District Officer a voice in such a matter as that?—It would be undesirable. I am not prepared to say that it might not do good, but it would not be possible with the amount of work the Deputy Commissioners have to get through that they should undertake this additional burden.

10690. Otherwise you have no very clear opinion against it?—It would be a good thing, but it would make it rather difficult for the forest officer to do his work.

10691. Your land revenue settlements here are revised after 15 or 20 years?—The majority at present are re-settled after 15 years; it is now under discussion to increase the period to 20 years. The proposal came from the Government of India.

10692. You say you have to obtain the sanction of the Government of India to the rates fixed for any district or area under the settlement. Are these rates proclaimed or made known to the people before they are sent up to the Government of India for sanction?—No. After they come back from the Government of India, it is proclaimed that they will come into force after a certain date.

10693. After they have been sanctioned by the Government of India and have been proclaimed, suppose the people object, have they any remedy?—No.

10694. So that practically the whole thing is done and finished before the people have any say upon the matter?—That is not quite so, because they can go to the Settlement Officer before the matter goes up at all and make their objections. The Settlement Officer publishes his proposals; at any rate the people are aware of them, and objections appear in the settlement reports; you will see "The inhabitants of such and such a place objected to these rates on such and such grounds"; any objections that are raised are duly considered.

10695. Would you have any objection to having the rates published before they are finally sent up for sanction?—No, I should have no objection. The difficulty practically precludes you from raising the rates if there has been any mistake; the rates proposed by the Settlement Officer, the people are then liable to be deceived; it practically precludes you from raising the rates if there has been any mistake; the people would consider it rather a breach of faith if you had once published the rates, and then, when the matter came up afterwards, the Local Government thought that the rates were not high enough; it would be very difficult to make any alterations subsequently.

10696. So that on the whole you think the present system is the best?—Yes, because the way in which the rates are fixed is such that it is a practical safeguard that the people will not be over-assessed.

10697. You say that you would curtail the right of appeal to the Government of India now granted to officers against orders affecting them personally, by refusing it to any one whose salary did not exceed Rs. 250 per mensem. I suppose there are members of the Provincial Service who get less than Rs. 250 per mensem?—Members of the Subordinate Service. Rs. 300 I think is the minimum at which the Provincial Service starts.

10698. Suppose a man getting Rs. 250 per mensem was dismissed, would you allow him an appeal to the Government of India against the order of the Local Government?—No. The Local Government has power to make appointments up to Rs. 250; that is why I fixed the same limit in questions of dismissal.

10699. You recommend that the Local Government should have the power of borrowing in the market or raising loans?—No; I recommend they should get any money they want through the Government of India.

10700. You do not support what the Lieutenant-Governor says as to the power of raising loans?—No; personally I do not think it should be necessary. If they cannot get, either in the form of contribution or grant from the Government of India, as much as they want, I should then be inclined to give them powers, but I doubt if it would succeed.

10701. (*Sir Frederic Lely.*) As to your argument about the invasion of Burma by Indians, which you describe as the influx of a foreign race with a baser standard of living, has that occurred since our annexation of Burma?—Yes, practically so. I imagine it started before the annexation, when we occupied Lower Burma.

Mr. D. SHEARME was called and examined.

10705. (*Chairman.*) You have about nine years' service, of which four were spent in the district and the remaining five in the Secretariat in one way and another?—Yes.

10706. Is there any general rule in this Government that officers who have been employed for a certain number of years in the Secretariat should go back to their districts?—I think there is no rule; there is no definite practice.

10707. If there was any such rule you would have a fair opportunity of knowing whether there was any rule or practice of the nature referred to?—Yes.

10708. You are concerned with education, municipalities, the Medical Service and Marine?—Yes.

The powers of Local Governments should be extended so as to permit them to create new appointments of the class usually held by officers of a Provincial Service and to enhance salaries up to the limit to which the salaries of such officers usually extend. The powers that have recently been conferred on the Government of India in paragraph 2 (i.) and (ii.) of Resolution No. 6660—Ex., dated the 1st November, 1907, if delegated to Local Governments, would be sufficient for this purpose. The restrictions imposed in Article 283 of the Civil Account Code to the effect that no new general Service or duty may be undertaken and that no new class of officer may be created should be retained. I think that Local Governments should also be empowered to abolish any appointment other than those usually held by Gazetted Officers recruited in England, and should be allowed to create new grades, provided that the pay of any grade does not exceed Rs. 500.

I think that a great deal of correspondence would be saved if a number of petty restrictions of the Civil Service Regulations on the power of Local Governments were removed. I also think it should be the rule that general orders issued by the Government of India should not be held to supersede the ordinary powers of a Local Government unless they are specially declared to do so. As an example of the inconvenience resulting from the present system, I quote the following: The Government of India in a resolution dealing generally with the recruitment of Hospital Assistants prescribed a form of bond which Hospital Assistants were required to execute. The amount of penalty prescribed in the bond was not sufficient in the case of Hospital Assistants recruited for service in Burma, inasmuch as these Hospital Assistants had been educated entirely at the expense of the Local Government, and, unless they served the prescribed time in Burma, they would receive the education at the expense of Government without giving any adequate return. It was held that the sanction of the Government of India was necessary to an alteration in the amount of penalty prescribed by the bond.

10702. Therefore you say it is a fair inference to make that this influx is the result of the connection with India?—Yes, I think that that has given an impetus to it. The native of India was not really safe before that time in Burma.

10703. Do I correctly describe your argument as showing the influence of India over a minor province?—If natives of India came over to Burma before we took the country, they were not safe; as soon as we took it they were safe.

10704. But so far as your argument has any weight, it means that this is a result of British rule?—It seems to me that the argument holds good that we stimulated the result. I have pointed out as an example how liquor shops have been opened in Burma in order to meet the wants of the Indian emigrants, necessarily tending to the demoralization of the Burmese youth.

(*The witness withdrew.*)

I consider that Local Governments in general, and in particular the Local Government of this province, which differs so widely from others should have extensive powers in adapting the general line of policy laid down by the Government of India to local conditions. As regards education, for example, this province possesses an indigenous system of primary vernacular education in the monasteries; but apart from Mission schools and Government schools there is very little provision for Anglo-vernacular secondary education. A general policy therefore, founded on consideration of the conditions prevailing in India, must necessarily require much modification before it can be regarded as suitable for this province.

I think that the restrictions imposed on the power of Local Governments to make rules under both general and local Acts may with advantage be relaxed. In certain cases, no doubt, it is necessary that the Government of India should retain the power either of making rules or of requiring them to be made subject to their previous sanction; as, for example, rules under the Arms Act. The Government of India are responsible for the protection of the country and must therefore regulate the conditions under which arms are imported and possessed. But in many cases rules of purely local interest require the sanction of the Government of India. As an example of this, I would quote rules made under the Inland Steam Vessels Act; rules made for the destruction of records (under Act III. of 1879); rules with respect to establishments to be maintained for the service and execution of processes under the Lower Burma Courts Act and Upper Burma Civil Courts Regulation. Other examples in which a reference, that appears to be unnecessary, has to be made to the Government of India are:—Under section 35 of the Indian Ports Act, 1889, for fees prescribed for pilotage; under the Tramways Act the sanction of the Government of India is required for an order authorising the construction of a tramway if any part of the tramway is to traverse land not included within the limits of a municipality or cantonment. Thus, in the case of Mandalay, when the tramway was first built it was entirely within the limits of the municipality, and no reference was made to the Government of India. The Company wished to extend their system to a suburb of the town, and for this a reference has to be made to the Government of India. Generally speaking, I consider that when rules under Acts are entirely or mainly of local interest, a Local Government should be empowered to make rules subject to the control of the Government of India; that is to say, the Government of India should have power to require a Local Government to amend or cancel a rule, but it should not be necessary to obtain sanction before making a rule.

I think that in the matter of rules under Acts there is a tendency towards excessive uniformity.

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As an example of this, I would quote a proposal to frame general rules under the Petroleum Act applicable to all provinces in India. It is obvious that in any case there must be a number of special rules for this province, e.g., to enable dangerous petroleum to be transported from the place of production to the place of refinement, and it is difficult to see the advantage of framing a uniform set of rules to regulate the possession and transport of petroleum in a province, such as Burma, where petroleum is produced on a large scale and in the other provinces of India where, with the exception of Assam, no petroleum is produced. As another example, I would quote the rules under the Poisons Act. In this case the Government of India declared in February, 1904, that they had no desire to impose uniformity of detail in the rules framed in the different provinces; but in February, 1907, after considering the rules that had been submitted in accordance with their orders by Local Governments, they expressed the opinion that the rules for each province should be drawn on uniform lines, and accordingly forwarded two sets of rules to Local Governments with the request that they should be issued and adopted without further delay. It was not suggested that the rules of this province were unsuitable; it was merely considered that uniformity was in itself desirable. In my opinion the contrary position should ordinarily be taken, namely, that the suitability of rules for the province, where they are to have effect, should be first considered, and save in exceptional circumstances, the attempt to secure uniformity in different provinces should not be made.

I consider that the general supervision of municipal affairs should be vested in the Commissioner of the division except in the case of a Presidency Municipality. The Local Government should retain general control over the establishment and constitution of municipalities and also over the qualifications and remunerations of the servants of municipalities, but I would transfer to the Commissioner the great part of the power of control now vested in the Local Government by law; e.g., I would give the Commissioner power to make rules to regulate the system of electing a committee, the power to fix the term of office of members, to make rules for the assessment, collection and remission of taxes, and to declare what are suitable objects of expenditure from municipal funds. Where "the previous sanction of the Local Government" is now necessary for the imposition of taxes or for the making of bye-laws which involve taxation, I would substitute "the previous sanction of the Commissioner."

I am in favour of delegating financial powers to Heads of Departments. Generally speaking, I think that financial control should be exercised mainly in the course of preparing the departmental budget. Where provision has been made in the budget for a specific purpose, the money should be disbursed, or an officer should be entertained, without further reference. Similarly I should allow Heads of Departments to create temporary appointments up to say Rs. 100 a month, provided the duties are ordinarily undertaken by Government and provided that there is adequate provision in the budget. I should also increase the power of reappropriation now possessed by Heads of Departments. If Local Governments were empowered to delegate any of the financial powers entrusted to them that they might think fit, a considerable amount of unnecessary correspondence would be avoided.

In certain matters municipalities should be allowed to make their bye-laws without the previous sanction of the Local Government, which is now required in all cases. The previous sanction of the Commissioner should be required to the imposition of taxes and to bye-laws which involve taxation, but, in the other cases, if bye-laws were made subject to the Commissioner's control, that is to say, if the Commissioner had power to require the Committee to amend or repeal a bye-law, it would be sufficient. In the case of the Rangoon Municipality the power of control should be exercised by the Local Government instead of the Com-

missioner. The following are examples of bye-laws which I consider municipalities should be empowered to make without previous sanction:—

Power to make bye-laws regarding the use of inflammable materials in buildings, subject to the control of the Commissioner.

Power to make building bye-laws.

Power to make bye-laws for the holding of fairs, for controlling and regulating the use of burial grounds, and the supervision and regulation of public wells.

10709. You are against the restriction on the creation of any new general service or on the abolition of any new class of officer. Will you tell us briefly why?—If you are to have financial control at all over the Local Government, you must see that the duty they undertake in the course of Government is more or less uniform in one province as compared with others.

10710. Has the existence of these rules caused you much reference to the Government of India?—I have not seen many cases as regards new Government service or new duties, but as to a new class of officer I have come across cases in the old files. There is a proposal now under consideration to start a new Sanitary Service of trained sanitary inspectors. That would require, irrespective of all financial powers, the sanction of the Government of India as creating a new class of officer, and also probably as creating a new class of service or duty, though it is not so described.

10711. When you propose the creation of a new class of service or duty, does the Government of India often object to the scale which you suggest?—They do object on occasion; I cannot say how often the occasion would arise, but undoubtedly objections are made.

10712. And do those objections take long in coming back to you?—No. If there is an objection it probably takes a little longer than if the scheme were sanctioned straight away. We should reckon ordinarily that three months would be required to get an answer from the Government of India on a proposal of any size.

10713. Is that a serious hindrance in the way of your administration of the province?—No, I cannot call it a serious hindrance. We should be able to ask for an answer by telegram if there was anything urgent.

10714. On the other hand you think that Local Governments might be allowed to abolish appointments, and you would like to have liberty to create new grades provided the pay of the grades did not exceed Rs. 500?—Yes, I should like to explain by an example what I mean. We wanted the other day to re-grade the wardens in the Jail Department. The powers of the Local Government were sufficient, both for the general reorganisation it involved, and for the pay of all the people concerned in it, but because a new grade of warden was required to be instituted we had to apply to the Government of India.

10715. Are Covenanted Civilians in receipt of Rs. 500?—Yes.

10716. Therefore might not your license to create these appointments enable you to take in such cases?—I meant this statement to be subject to the general restriction "Usually held by officers of the Provincial Service."

10717. You say that the Government of India prescribe a form of bond with regard to the recruitment of Hospital Assistants. With regard to the pay of these Hospital Assistants, did the proposals come from the Government of India or from the Local Governments?—The facts of the Hospital Assistants Resolution were that the Government of India said that the general position of Hospital Assistants wanted looking into, and they consulted the Local Governments; after getting their replies they drew up a Resolution declaring the grades and the pay of each grade of Hospital Assistants, and it was in the course of that Resolution that this bond was mentioned.

10718. You had no grievance that you had not been consulted?—No. The pay of the Hospital

Assistants was not as a matter of fact suited to Burma; it had to be very largely increased by all sorts of allowances. That, of course, has nothing to do with this point.

10719. The Government of Burma regard as undesirable too great a provision for Anglo-vernacular secondary schools?—They wish at present to improve Anglo-vernacular education and the opportunities for it.

10720. Would the provision of that education result in a reduction of knowledge of the vernacular by District Officers?—No, it would have no effect whatever.

10721. If the subordinate could talk English, would there not be a tendency on the part of the superior to speak to him in that language and not in the vernacular?—But it would be almost impossible for Anglo-vernacular education to have such an effect on the great majority of the people with whom, we will say, the ordinary Deputy Commissioner or Sub-Divisional Officer communicates.

10722. What do you speak here in your office?—English.

10723. When you go back to your district what will you speak?—English to the clerks, but Burmese, of course, to the Burmans.

10724. Will not your absence of five years from the necessity of speaking Burmese result in your knowing less of the vernacular?—I shall know less than if I had been in a district all the time, but of course, I have kept up the language to a certain extent; I have always had a Burmese servant, and I see a great deal of Burmese people. Subordinate officials are very largely English-speaking men at present.

10725. You point to the Petroleum Act as indicating a tendency on the part of the Government of India to insist upon too great uniformity of rules?—With regard to these rules, whose views in the end prevail—the views of the Government of India or the views of the Government of Burma?—The matter is still under consideration.

10726. With regard to the Poisons Act, they sent you a request that certain rules should be adopted, and you translated the request into a practical order?—We pointed out that what they wanted could not be done in Burma; we also pointed out mistakes in the drafting of the rules.

10727. What was the result; did the Government of India insist upon laying down hard and fast rules although you said they were not applicable to the province?—They crammed these rules down our throats.

10728. Have these rules, in fact, proved unworkable or undesirable in practice?—They have not been published yet, because after publishing for criticism, the whole matter was sent back to the Government of India. We were asked to issue this set of rules, and we had no particular objection to doing so provided that they were correct in form, and now that these criticisms have been received we propose to send them up to the Government of India and to say such and such changes ought to be made in consequence of these criticisms; we do not propose to say more than that.

10729. On the whole, having regard to the two examples that you give us here, is there a tendency to insist—not to propose, but to insist—upon excessive uniformity?—There is a tendency to propose excessive uniformity, and it is rather difficult for Local Governments to resist it unless they have very good reasons.

10730. You think that “the general supervision of municipal affairs should be vested in the Commissioner of the division except in the case of a Presidency Municipality.” What is the size of the town of Mandalay?—There are about 180,000 inhabitants, I think.

10731. Is it highly desirable that a town of 180,000 inhabitants should have no local voice in the management of its affairs?—I propose to increase their control over their own affairs at the

same time, but this remark refers to delegation to the Commissioners of divisions.

10732. With regard to the imposition of rates or cess, do you propose that a town of 180,000 inhabitants should have no voice at all?—I should certainly allow them to make all their proposals for taxation as they do now, but instead of getting the sanction of the Local Government, as now required, I should consider that the Commissioner's sanction was sufficient.

10733. That would be an increase of power to the Commissioner, but not to the municipality?—Not in respect of taxation.

10734. Should a town of the size of Mandalay have no voice in the rates that are imposed upon it?—I think it should have a voice; they make all the proposals now.

10735. But if the proposals are not accepted by the Government they have no voice?—I think they should have no more voice than they have at present.

10736. You do not think that in a town of that size you could find a sufficient number of responsible people who could be entrusted with a considerable share of their own government?—Yes, I do think so; I think they have a considerable share now, but I would not increase that share.

10737. You think that the power to make bye-laws and so on is a sufficient share?—Yes.

10738. Do you think that you are likely to attract a municipal body to do good work if you give them practically no more power than just to make a few bye-laws?—But they have a good deal of executive power at present.

10739. What power have they got?—The Municipal Committee has got the executive control of conservancy; they look after the roads; they look after the bazaars and slaughter-houses; in certain cases they govern municipal schools, in other cases they make contributions to schools; they look after the hospitals in Lower Burma, and they look after watering and lighting.

10740. The District Officer is Chairman of a district municipality?—Yes.

10741. Who is the Vice-Chairman?—The Vice-Chairman is appointed by Government. He is usually the Civil Surgeon.

10742. Some of the members are elected?—In certain cases the members are elected.

10743. Let us take the town of Mandalay; are the members there elected?—Not all of them; some are nominated.

10744. Can the Chairman and Vice-Chairman between them settle, and do they in practice settle, all these matters by executive power?—No; they have a very large voice of course; but they do not settle all the matters by any means.

10745. When they prepare the budget, for instance, is the budget circulated to members of the municipality before it is presented?—So far as I remember the budget is discussed at the meeting before it is passed.

10746. Is the budget circulated to members before it is discussed at the Municipal Council?—I do not remember.

10747. Would you think it desirable that such a budget should be circulated?—I do not think really it would make very much difference.

10748. All the executive power being in the hands of the District Officer, whatever criticism might come, no executive action could be taken by the municipality as such, apart from the President?—I think that is not quite accurate, because the Municipal Council have got executive powers which they do exercise.

10749. Do they over-ride their President if there is a difference of opinion?—Certainly they do. For example, a case can come up to the Local Government on appeal. Suppose the President proposes that a man should be dismissed, the municipality can over-rule him.

10750. Let us take the question of a small scheme of, sanitation; suppose the President differs

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from the municipality as to whether it should have such a scheme, who would have the last word?—The municipality.

10751. They can practically over-ride the President?—Yes; unless the President can persuade them to his view, the matter would never be presented to Government.

10752. On the other hand, could the municipality, if they wished to have a scheme, force it down the throat of the President?—Yes; that is, as the municipality goes.

10753. Would that obtain with regard to roads?—Yes.

10754. And with regard to schools?—With regard to schools the position is rather different; it is only in certain cases that they have municipal schools, and even there it is under the control of the Education Department.

10755. Taking into consideration all these things, you think there is enough real work entrusted to the municipality to attract able and capable men?—Yes, but I am not sure that the great majority of the members of municipal committees are much interested actually in the work that goes on. That is rather a question of the characteristics of the Burmese; I should say that ordinarily they were not interested—not at all because the powers are not sufficient, but because they are not interested in that kind of thing.

10756. It does not appeal to their imagination?—That is it.

10757. There was no local self-government in the form of municipal government or village government in Upper Burma before the annexation?—No, there was nothing like municipal Government of any sort.

10758. So that anything in the nature of self-government would have to be created entirely afresh?—Yes.

10759. Are municipalities very loath to impose taxation?—I do not know how far the President, we will say, presses them to suggest new taxation; that we do not see; we only see the proposals that they make.

10760. Have you ever had to forego the idea of a municipality because the idea of taxation was unpopular to the inhabitants of the proposed municipality?—I do not remember seeing cases of that kind. I have seen cases where areas wished not to be included in the municipality on account of the taxation; those cases are fairly frequent.

10761. (Mr. Hichens.) How do you classify municipalities here?—We have only got one kind of municipality.

10762. You have the Presidency Municipality to start with?—Yes, Rangoon; that is in a class by itself.

10763. What have you below that?—The rest of the municipalities—somewhere about 40 or perhaps a few more; then below that there is what is really a small municipality—it is called a town committee—a notified area.

10764. Who is the President of the Rangoon Municipality?—He is a Civilian appointed by the Government for 5 years and he is paid by the Municipality. He is seconded really.

10765. Is that appointment usually held for 5 years or longer?—I believe the former Chairman held the appointment for 5 years; Mr. Laurie, the present incumbent, has now held it for three or four years, and will certainly hold it for 5 years.

10766. How many members are there?—I should think about 25.

10767. Can you tell me the proportion that are elected?—I think the proportion in Rangoon of elected to non-elected members is about two to one.

10768. Is the ward system in force?—I think in Rangoon it is the class and ward system.

10769. With regard to the constitution of other municipalities, is the President an official?—He is practically always an official, nominated by the Government.

10770. And the Vice-President?—The Vice-President is usually—not absolutely universally—an official, nominated by the Government.

10771. Are the members in those other cases also nominated?—Sometimes they are nominated, sometimes they are *ex officio* members.

10772. With regard to the town committees, what is the constitution of those?—The members are always appointed; there are about 5 members of the committee, of whom the President will be an official, usually the Sub-Divisional Officer appointed by Government; there will probably be a few other officials on it, and perhaps two or three brokers, traders, and others.

10773. In Rangoon is the principal tax an assessment rate?—The principal tax is a tax on the annual value of houses and land.

10774. Does the same tax apply to other municipalities?—Yes, at different rates of course; every municipality imposes its own taxes, subject to the sanction of the Local Government.

10775. And the maximum imposable is limited by bye-law?—The tax is so much per cent. on the annual value. It is fixed by law and sanctioned by Government; in the case of Rangoon, they reduced it the other day to 8 per cent., and subsequently put it up again to 9 per cent.

10776. Is there an Act constituting the Rangoon Municipality?—It is under the Burma Municipal Act, 1898.

10777. Does that specify any limit beyond which they may not go in the way of assessment percentage?—Not in the case of that tax.

10778. Does the nine per cent. in your opinion constitute a heavy rate?—It is a big tax, yes.

10779. Is there any Government contribution?—No, there is no Government contribution to the Rangoon Municipality; they have something called the Town Land Rent and Sale Fund.

10780. Do you think there should be a Government contribution in Rangoon?—No.

10781. And in other municipalities?—In other municipalities Government should contribute to works of improvement; if a municipality is poor, if it has a bad hospital and it ought to have a good one, Government might contribute towards the cost of a good hospital; similarly with regard to a sanitary scheme, and possibly with regard to a waterworks scheme, but particularly in the case of a hospital, because that is not a remunerative work as the others are; if there is a conservancy scheme, or a sewage scheme, or a lighting scheme, they must necessarily be to some extent remunerative, but of course from hospitals you get no return at all.

10782. Is it sound that the Government should give an endowment of a certain amount of land within the municipal area?—Of course a certain amount of land is vested in the municipality when it is formed.

10783. That is for public purposes; I mean for revenue purposes, as an endowment?—I would rather see an annual lump sum contribution.

10784. But you do not think that either is necessary?—No, with the exception of contributions towards special schemes in the case of small municipalities, or, in the case of poor municipalities, not necessarily small.

10785. Are they capable of getting on without any assistance at all?—I think they can get on pretty well, subject to occasional contributions; there must be some occasional contributions, but they ought to be able to pay for carrying on their current work; when they undertake improvements the Government ought to come to their assistance.

10786. If you learnt that there was no other country in the world where they did not give contributions, would you still think that it was not necessary here?—I should still think that it should not be done in Burma; they ought to have help for their big schemes.

10787. With regard to other municipalities is the sanction of the Government of India required before they can be superseded?—I am not quite sure.

10788. If it is so, do you think that is necessary?—No, I think the sanction of the Local Government would be sufficient for putting an end to a municipality.

10789. With regard to the District Board Cess Fund, do you have anything to do with that?—No, nothing whatever.

10790. What is the amount of it?—The amount of the largest cess is annually about 4 lakhs.

10791. I suppose it is a percentage—so much in the rupee?—I think it is 10 per cent. on the land revenue, but that is only in Lower Burma; there is no cess in Upper Burma.

10792. Is any of it given to the village headman for the purposes of his village?—No, it is not handed over to the headman of the village; after paying for hospitals and education what is left over goes to Public Works; it may be for the village or for a larger part of the district; you might say it is for Public Works for the district including villages.

10793. Would it be desirable to allow your village headman a small council of elders, and to give them a certain proportion of this cess for such purposes as sanitation, possibly for education, and so on?—No, I do not think so. I do not think the ordinary village community would know in the least what to do with it.

10794. They do nothing in the way of sanitation now?—They are supposed, under the village rules, to cut the jungle round their village for a certain distance; that is, as far as I know, the only sanitary rule; that is part of their village duty.

10795. They have nothing to do with village education?—Not as a village.

10796. And you do not think it desirable that they should have?—I do not think they would understand enough about education to have anything to do with it.

10797. (Mr. Dutt.) You say that you would give the Commissioner power to make rules to regulate the system of electing a Municipal Committee and the power to fix the term of office of members. These powers are now exercised by the Local Government?—Yes.

10798. Is not some degree of uniformity desirable in those matters?—I think not more than would be secured if you gave these powers to the Commissioner; that is to say, there would be sufficient uniformity within the division.

10799. Would it be desirable that members should be elected for a certain term in one division, and for another term in another division?—I do not think it would make any difference; I see no objection to it.

10800. Are you aware that such is not the rule in any province in India—that the term for which the members are elected is generally the same throughout a province?—No, I am not aware of the Indian procedure.

10801. If that were so, would you like to make the procedure different in Burma?—I should have no objection; I have no strong feeling on the subject one way or the other; I have no desire for uniformity in that matter.

10802. Then you say, "Where 'the previous sanction of the Local Government' is now necessary for the imposition of taxes or for the making of bye-laws which involve taxation, I would substitute 'the previous sanction of the Commissioner.'" Are you aware that the Commissioner has not the power of sanctioning taxation in the province of Bengal?—No, I do not know the Indian procedure at all.

10803. If, that were so, would you invest the Commissioner in Burma with a power which a Commissioner does not possess in Bengal?—Yes, I would.

10804. Would that be a popular delegation of power?—I do not think that there would be one man in the municipality who would know that the power had been delegated; perhaps some members

of the Municipal Committee who had seen the papers might, but outside those I do not think that anyone would know that the power had been delegated.

10805. If that power was delegated to the Commissioner would it be likely to be more frequently exercised than if it rested with the Government; would the Commissioner be likely to sanction the imposition of taxes more frequently than if a reference was necessary to Government in each case?—No, I do not think it would have any effect one way or the other.

10806. We have it in evidence that District Boards were formed in this province by executive orders some years ago, and that they died of inanition; are you aware that District Boards have been formed in other provinces by legislative Acts and not by executive orders, and that they continue to do their work down to the present day?—Yes.

10807. Would you think that if District Boards in Burma had been constituted by legislative Acts the Boards would have continued to the present day, and have been doing some useful work?—I think they would have continued to the present day; I do not know how much useful work they would have done.

10808. From your general experience would you say that they would have been perfectly useless if they had lasted for 20 years?—Yes, I am inclined to think that they would have been quite useless.

10809. Would the local funds have been administered just as at present and the Board as a body have been useless?—The Board as a body would have been useless; I do not know whether the funds would have been utilised in the same way, because I do not know what powers they would have had to control the expenditure; if they had had power to control expenditure, I do not think they would have exercised any more useful purpose than they have been exercising.

10810. Would it foster in members of the Board some desire to associate themselves in administering the concerns of their district?—I do not think that that would appeal to the Burman at all.

10811. Even if the District Boards had worked for these 20 years it would have had no educative effect?—I do not think so.

10812. And in the present circumstances of the people of Burma, you do not recommend the formation of District Boards for the administration of these local funds?—No.

10813. (Sir Steyning Edgerley.) As regards the Poisons Rules, one aspect of the matter is that the Act, which has been sanctioned by the Government of India and by the Secretary of State, vests the whole power uncontrolled in the Local Government of making these rules, and your complaint is that in the case you refer to the procedure followed by the Government of India practically took the thing entirely out of their hands?—It was not without control; it was subject to the control of the Government of India; that is the wording of the Act.

10814. That means that all you do is to send copies of the rules you have passed?—That is it, I suppose.

10815. You are just getting a Sanitary Commissioner?—Yes.

10816. Has the scheme of administration been worked out for him; what is the Sanitary Department to be under him?—At present the Sanitary Commissioner is only an adviser.

10817. He has nothing at all under him at present?—No, except a Deputy Sanitary Commissioner—simply an office assistant; he is at present the Inspector-General of Civil Hospitals and Sanitary Commissioner.

10818. But the two offices are going to be separated? What will the position be then?—We are just now preparing proposals to entertain a service of trained sanitary inspectors.

10819. But whom will they be under in the district; will they be immediately under the Sanitary

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Commissioner?—No, because they will be entertained by municipal committees, except in Upper Burma, where they will be provincial servants.

10820. Then who will be their immediate superior?—The Municipal Committee. In the rural areas in Upper Burma it will be the Civil Surgeon of the District.

10821. He will have both the sanitary and the medical work of the district under him? Would that involve touring?—Yes, he tours now. The length of his tours depends on the district and the work at headquarters and the work outside; he is responsible for vaccination for example; he inspects the vaccination work. Some of them tour a good deal.

10822. Have you any idea how long he is away from headquarters?—I cannot say on the average.

10823. Is he in direct charge of the hospital at headquarters?—Yes.

10824. What happens to the hospital while he is on tour?—The Hospital Assistant looks after it.

10825. What is his grade?—In most cases he is a Hospital Assistant, not an Assistant Surgeon.

10826. So that for the time the Civil Surgeon is away the hospital at headquarters is left in that way; is it efficiently served?—I do not know that I can answer that.

10827. The Hospital Assistant is a man on Rs. 70 or something of that sort?—He gets much more here.

10828. Is the Civil Surgeon away for more than two months?—They do not tour in that way; they go out for about 5 or 7 days in the month.

10829. What is the aggregate in the year?—He would average 60 or 80 days in the year perhaps.

10830. Have you any difficulty about your recruitment for the Medical Service?—Yes, we have considerable difficulty in recruiting Hospital Assistants.

10831. But your Commissioned Officers?—We only get the Indian Medical Service men supplied by the Government of India.

10832. Have you any Medical College in Burma?—We are just starting a Medical School for Hospital Assistants. We get our men mostly from Madras, some from Lahore.

10833. Do they know the language?—No, not until they come here. That is rather an unfortunate feature in our medical administration.

10834. Does the Civil Surgeon know the language?—Generally.

10835. Do not you compel your Hospital Assistants to pass in Burmese?—I do not know what the departmental rules are; they very soon do learn, as a matter of fact.

10836. How do they communicate with the patients?—Ordinarily speaking, whenever I have seen them, they have as a matter of fact known Burmese.

10837. Suppose a bad case is brought into the hospital when the Civil Surgeon is absent, what happens—does it take its chance?—The Hospital Assistant will get somebody to interpret no doubt. We are very anxious to get in Burmans now as Hospital Assistants.

10838. But apparently you have no means of teaching Burmans?—The trouble is of course to get Burmans with sufficient English education to be able to derive good from lectures in English, at the rates of pay that are offered; that is the difficulty.

10839. Have you any system of scholarships for them to go to Calcutta?—We have scholarships now at Madras.

10840. Is that enough to supply your civil hospital subordinates?—No; the majority of the Hospital Assistants are Madrassis or Panjabis; the minority are Burmans.

10841. You are not altogether satisfied with your district medical administration?—No, particularly not with the subordinate staff; I should myself

very much like to see them Burmans, but then of course you would have to pay more.

10842. Still, it would make a great deal of difference to the people if they were given efficient medical relief?—Yes, I think it should be done.

10843. Then about Medical Officers' fees; there are orders by the Government of India about the fees chargeable by Medical Officers. Have you ever had any difficulty with those in Burma?—I have never heard of a case.

10844. You have got practically no native Chiefs who want medical aid?—No.

10845. Have you anything to do with the Port Trust?—Yes.

10846. In the Lieutenant-Governor's memorandum he says "There is one important exception. I think that the Port Commissioners should have power to raise loans in the open market without the sanction of the Government of India or of the Local Government, and at such times as they consider suitable"; but if you turn to the earlier memorandum, dealing with the powers of the Local Government under the Local Authorities Loans Act, he says "I recognise the importance of the principle that the financial operations of Government in the money market should not be hampered by the competition of local authorities"; can you reconcile those two suggestions?—I think what his Honour means is that he would like the Port Trust to be relieved from the general obligation which would rest say on responsible municipalities.

10847. The Port Trust loans are fairly considerable?—Yes; we are now proposing quite big loans.

10848. You also deal with the Local Authorities Loans Act. The last rules issued have limited your authority considerably?—Yes.

10849. When the rules were altered in this sense, limiting your authority, was the Burma Government consulted?—Not as far as I know.

10850. I understand the suggestion was that for loans under 10 lakhs no authority should be sought from the Government of India?—The idea was that loans of 10 lakhs would not interfere with the financial operations of the Government of India.

10851. That really would have enabled you to dispose of 14 out of the 16 cases which have occurred within recent years?—Yes.

10852. I do not understand the suggestion as to delegating to the Inspector-General of Prisons power to remit under section 401 of the Criminal Procedure Code sentences of solitary confinement?—That is regarded rather as a medical question—if a man is unfit to undergo solitary confinement he should not be solitarily confined.

10853. It might be a sentence of the High Court?—Yes.

10854. Would it be suitable to allow that remission?—I think it would.

10855. (Mr. Meyer.) The loans of the Rangoon Port Trust are considerable; might they not clash with the loans of the Government of India if they had an absolutely free hand?—Yes, I think they might.

10856. It might damage an imperial loan if several large loans were being floated at the same time?—Yes; I am not sure whether his Honour in this last paragraph would have allowed the Port Trust to raise a loan of any magnitude without reference to the time. Under the executive rules orders are issued directing the Local Governments always to ask the Government of India whether they can be allowed to float a loan at a particular time. I am not sure whether his Honour meant to do away with that as well.

10857. What is your own opinion?—I do not think myself that the Port Trust ought to be able to raise large loans without consulting the Government of India, at least as regards the time. To my mind, the Local Government ought to be allowed to sanction loans of say 10 lakhs (if the Government of India said that that was too large you might say 5 lakhs, but I think 10 lakhs would

do) without reference to the Government of India, and, for those loans, to ask if the time is suitable.

10858. Is there not another objection to giving the Port Trust a free hand with regard to loans, that if through reckless management and borrowing it fell into difficulties, the Local Government would be held responsible?—That would apply to municipalities as well.

10859. But you do control the borrowings of municipalities?—I would allow the Port Trust and municipalities to borrow on the same footing.

10860. You propose that in both cases the Local Government should keep control; is it merely a question whether a second control should be exercised by the Government of India?—I should put both the Port Trust and the municipalities on the same footing; I would allow the Local Government to sanction loans up to 10 lakhs.

10861. The Port Trust should issue no loans without the sanction of the Local Government, is that so?—Yes.

10862. But in certain cases the sanction of the Government of India should not be necessary?—Yes.

10863. Several loans of 10 lakhs being floated more or less at the same time might be embarrassing to an imperial loan?—If that were so I should reconsider it; the 10 lakhs is only a tentative idea of what would not embarrass the Government of India.

10864. Would not the limit be one of expediency, to be settled between the Local Government and the Government of India?—Yes.

10865. As regards the Rangoon Port Trust, in the event of its misconduct, the power of suspending it rests not with the Local Government but with the Government of India; is that necessary?—No, I do not think that is necessary.

10866. As regards the rules under the Petroleum Act, you were connected with trade in your former position as Assistant Director of Statistics?—Yes.

10867. Are you aware that the commercial community of India represented to the Government of India that it was very awkward that rules for the possession and disposal of petroleum, more especially since the use of petroleum for motors, should vary in different provinces?—Yes, I was aware of that.

10868. And that, as the Act stands, the power to make rules rests with the provincial Governments with the previous sanction of the Government of India?—Yes.

10869. As a provisional measure the Government of India asked the provincial Governments to make uniform rules until the question of remodelling the Act came up for consideration?—Yes.

10870. And is it not desirable that there should be uniformity in such a matter as the possession and disposal of petroleum?—I do not think that would apply so much to Burma; in other provinces of India I should say yes.

10871. You could not have one set of rules for Bengal and another for the United Provinces?—No, I suppose there must be uniform rules.

10872. You were connected with the Statistical Office; there has been a complaint that the Director-General of Statistics calls for a good deal of information which entails work in provincial offices; is that complaint justified so far as your experience goes?—I have not seen any instances of work caused here; I have seen some enquiries made.

10873. Should you say that they make enquiries unnecessarily?—Were the enquiries made as carefully as they might have been with reference to the labour that might have been caused in the provinces?—No, I think in certain cases explanations and reports were called for without sufficient reasons.

10874. You have no Sanitary Board in this province?—We have a Sanitary Board. It consists of the Financial Commissioner as President; the

members are the Sanitary Commissioner, the Chief Engineer, the Deputy Commissioner, and Civil Surgeon in the area in which the Board meets, and the Sanitary Engineer as Secretary.

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10875. Is the Board a peripatetic body?—It meets in various places, yes.

10876. Does it discuss sanitary schemes for municipalities?—Yes.

10877. And for rural areas, too?—I think we have practically no sanitary schemes for rural areas.

10878. Has it any definite power of sanction?—No, no definite power. It passes matters on to the Local Government, and advises the municipalities.

10879. After the Sanitary Board has deliberated, is the matter again threshed out in the Secretariat? Not the details.

10880. In Madras, for instance, we were told that the municipality sent up a scheme, and it went to the Sanitary Board first and then to the Secretariat; with you, does a municipality send up a scheme and does it go to the Board, or does it go to you as Municipal Secretary to be then referred by you to the Sanitary Board?—It is usually referred by the Sanitary Engineer, who is advising the municipality, to the Sanitary Board; they make their remarks, and then it is sent up with all the financial proposals by the municipality to the Local Government.

10881. The Sanitary Board then is really an adviser to the municipality?—Yes.

10882. And the municipality does not address the Government until the matter has been threshed out by the Sanitary Board?—That is the general rule in big schemes.

10883. You say that you consider that Government should contribute to large schemes of municipal improvement; does it not do so at present?—It does.

10884. In what way?—If a municipality has a bad hospital and it is building a good one, the Government will give a lump sum contribution.

10885. Half and half, or something of that sort?—It depends on circumstances; there is no stated proportion.

10886. What would be the most liberal grant given; would they share the capital cost or also bear a share of the maintenance expenses?—No, they help in capital expenditure.

10887. They would leave the maintenance expenditure to the municipality?—Yes.

10888. And would you help them by lending money from the local loans account?—We do that as well.

10889. Therefore it is conceivable that if a scheme costs 5 lakhs you might give them 2½ lakhs?—I can give you the exact figure of a case that is just now under consideration. The proportion was half provincial, the other half from the municipality, part by loan and part from their accumulated balances.

10890. You have said that you do not believe in District Boards?—I do not.

10891. Might it not be possible to take smaller areas and to have Boards for rural affairs in each township?—I do not think it would be useful in Burma.

10892. Although the municipalities have been of some use?—No, even in spite of that, I would not say so.

10893. Who expends the district funds?—The Deputy Commissioner.

10894. (Chairman.) They are raised by a cess on lands and houses, and that is done by the Deputy Commissioner?—Yes.

10895. Is there any local check upon him?—There is no local check.

(The witness withdrew.)

Adjourned.

FIFTEENTH DAY.

RANGOON, *Thursday, 12th December, 1907.*

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

The Hon. Mr. W. R. STIKEMAN was called and examined.

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10896. (*Chairman.*) You are a member of the Legislative Council?—Yes, for about six months. I am manager of the firm of Messrs Arbuthnot and Co. Larger financial powers should be given to this province. In a young province like Burma the means of communication might with advantage be largely augmented. A more liberal policy regarding increase of rolling-stock, and the duplication of congested lines might with advantage be adopted. I would instance the proposed railway to the Southern Shan States, which has met with the approval of each successive Lieutenant-Governor and been advocated by the Chamber of Commerce and mercantile community. It is true certain sums of money have been allocated in the railway programme of the future, but the exigencies of imperial finance have so far prevented the matter from being pressed forward with any vigour. For these and kindred schemes the Local Government should possess far greater powers for enforcing their claims on the Imperial Government than they now enjoy. The pressing needs of a province must be better known to the Local Government than to the Government of India, and outlying provinces are more likely to be overlooked and ignored than those in closer touch with the central Government.

I would favour Local Governments being granted borrowing powers, provided some method could be devised which would not tax too severely the Indian money market. The proposal, however, is beset with some difficulties, and unless undertaken with caution might lead to serious depreciation in values. Local borrowings would meet with greater success in the larger, richer, and more densely populated provinces, but so far as Burma is concerned, judging by the limited applications at present received for local, municipal, and Port Trust loans, it would by itself be unable to finance its own requirements, and would have to rely mainly upon outside support. The Indian Government raise a large annual rupee loan with comparative ease and success, but if provincial Governments were allowed to tap the available sources, from which subscribers of high class securities are drawn, and were at liberty to do so without due control, it might be found that the markets would become clogged and unable to meet the demand, and Government credit would suffer in consequence.

On the 24th October, 1906, the Indian Government issued a letter stating that the dates proposed for the issue of future instalments of loans and the amounts must be reported for the previous approval of Government. This was done in order to protect forthcoming Government loans. The months of May to July are the most favourable for borrowing in India, and no provincial loan is now allowed to be issued for two months prior to that period. Such action may be justifiable so far as applications for fresh loans for new works are concerned, but acts injuriously and harshly in regard to works in course of construction. Contracts entered into cannot be lightly broken or postponed. To quote an instance. Certain large

works undertaken by the Rangoon Port Commissioners and spreading over a series of years had been sanctioned and were in course of construction. An application was made to float an instalment of a loan, already sanctioned, during May of this year, but permission was postponed till August, and the Port Commissioners had to arrange for a temporary loan from one of the Banks to tide over the difficulty. If it is deemed necessary to resort to such restrictions in order to ensure the success of the annual Government loan, I would ask the Commission to consider what effect the promiscuous borrowing of provincial Governments would have upon imperial credit.

Transfers of officers are quite unnecessarily frequent; even short leave appears to necessitate numberless changes, which must militate against efficiency and continuity of work. Possibly the conditions on which officers enter the service, the claims of seniority, or the real or assumed precedence of certain appointments may have led to these numerous transfers, but it is eminently desirable they should be reduced to a minimum in the future. No mercantile concern would think of carrying on business on the same lines. I would mention the Custom Service as a case in point. The mercantile community agitated, and with success, for a special and continuous Service because it was found that the constant shifting of the superior staff led to trouble, uncertainty and delay in business. The institution of an Imperial Customs Department has happily removed this grievance and is regarded as a great boon by those engaged in commerce.

10897. If the Local Government had greater authority with the central Government, you think that Burma would be more likely to get what she wants than she is at present?—One has a fear sometimes that Burma has not quite the same influence with the central Government as perhaps some of the other provinces have. It is a newer province, and the requirements of Burma are sometimes overlooked, or have been in the past. Burma would repay a very liberal policy.

10898. Since the Government of India has to deal with eight provincial Governments each of which thinks that the particular project which it favours most ought to be considered before any other, the central Government must take in turn the needs of all the provincial Governments?—I fully recognise that.

10899. The powers of dealing with the requirements of the provincial Governments are limited by the ability of the central Government to raise money?—Undoubtedly.

10900. Do you know the amount of money for railway and irrigation construction which the Government of India has now agreed to spend?—I do not; I know that they raise 2 or 3 crores every year, and I suppose that includes irrigation and railways.

10901. Is the provision of a sum of from 8 to 10 millions sterling annually for railways and irrigation a liberal provision of capital expenditure,

looking also to the strain upon the money markets of the world at the present moment?—Yes.

10902. You would suggest to us that while the general provision made by the Government of India for the monetary requirements of the various provincial Governments is not insufficient, Burma does not come off so well as some of the other provinces?—I could not say that off-hand, but I feel certain that we might have a more liberal policy here. This is a very rich province, which would pay for being opened up faster than it is now being opened up.

10903. You would probably admit that every Government, like every business, will only be too glad to accept a proposition which is likely to be financially remunerative?—Yes.

10904. And that the Government of India, also like every good sound business, will always take up the most remunerative projects?—Yes. I do not know that that would always be the case with the Government of India, because they would have sometimes to look upon certain measures from a political and strategic point of view.

10905. But speaking generally, you think that is a good sound way of carrying on your business—whether a mercantile concern or a Government; you naturally do that first which pays you best?—Undoubtedly.

10906. And therefore, if the Burma projects are not accepted with all the alacrity that you desire, is it not possible that there are other and more profitable projects which are engaging the attention of the Government of India?—Naturally, the Government of India has a certain amount to spend every year, and it spends to the best of its ability.

10907. So that it might as much be due to the fact that the Burman projects are not remunerative, as it may be due to the fact that Burma is overlooked?—Yes, I admit that.

10908. You would like the provincial Government to have some freedom of raising local loans?—If you mean that these loans should be for purely local purposes and, within some limit, raised locally, not using the Indian money market, I am afraid it would not succeed very well except in very small amounts.

10909. What would that amount be?—The Port Trust and the Municipality here raise every year some few lakhs—20 or 30 lakhs according to their requirements. I have generally been at the opening of the Port Trust loans when they have been opened, and no more than one-tenth has been subscribed locally. If you ask for 20 lakhs, there would not be more than 2 or 3 lakhs raised locally. They always call for tenders here and in Calcutta simultaneously, and the bulk of it comes from Calcutta. Recently we have had larger tenders here, but that is chiefly owing to the fact that the Court of Wards in Madras applies. There are a few provident loans that are raised here; beyond that I do not think we have many applicants.

10910. Is Rangoon a pretty prosperous place and one in which money is made?—Yes; probably that is the reason that interest is so high—that you can get much better interest without taking Government loans.

10911. Do people in Burma hoard their money?—I should not think so; I think they spend it.

10912. They either spend it or put it out at interest?—Yes. Of course, every year much larger sums are coming in to Burma than ever go away from it; it is a very curious fact.

10913. Where does it go?—It is absorbed; I think there is more money in the country; the country is increasing in richness. The large efflux of coolies every year towards the close of the rice season would partly but not entirely account for the surplus of silver imports over exports. For instance, the average imports of silver during the last five years exceeded the exports by Rs. 1,64,24,071 annually. The immigration of Indian coolies into Burma in 1905-06 and 1906-07

were respectively 213,230 and 248,756 and the emigration 165,191 and 200,085. The Indian coolie remains in Burma on an average for six months and earns Rs. 25 per month, or say, Rs. 150 in all. Out of this sum he remits to India from time to time, but I do not think it would be assuming too high a figure to say that he probably on leaving takes away on an average Rs. 50 per man in hard cash. On this assumption the 165,000 emigrants in 1905-06 would have carried away Rs. 82,50,000 and the 200,000 emigrants in 1906-07 the sum of Rs. 1,00,00,000.

10914. How do the people use their increasing profits?—I really could not tell you where it goes; it has always been a mystery. I have heard that spoken of in Calcutta as one of the mysteries. It has never been suggested that the hoarding is in Burma; I think it is contrary to the character of the people.

10915. Very possibly they have adopted a higher standard of living?—Undoubtedly.

10916. Whatever the cause, in your judgment, there is certainly a very small local money market, and any borrowings that the Local Government might be authorised to indulge in should be limited to a very small amount?—Yes.

10917. Say a couple of lakhs?—It would be only quite small.

10918. Without going into the question of what they could give as security for their loans, could the Local Government raise these two lakhs without disturbing the money market of the Government of India for larger and more important issues?—Yes, it would not affect it one way or the other.

10919. You draw our attention to the regulations made with regard to the times at which the issues of local loans are made?—That struck me as an instance of hardship. We had large works in course of construction, and the money had been granted, but of course the money is not raised until it is absolutely required; then they come upon us and say, "You must not raise it until we tell you."

10920. First of all they check you as to whether you shall raise it, and then they check you as to when you shall raise it?—Yes; formerly suppose a scheme was sanctioned for 80 lakhs, you might raise it at your own convenience, and you naturally raised it at the best time of the year and made your budgets accordingly, but in that particular instance they came upon us suddenly and said, "No, you must give us notice when instalments are required and the amount of them."

10921. Do you think if you had raised a particular instalment at the time you wanted it, it would have seriously disturbed the Government of India for any other issue?—I should have said not.

10922. You would have thought that the local money market, so far as it was going to respond at all, would have responded to both calls?—I should think so; of course it would have had to be borrowed in India mainly.

10923. You believe that it was an unnecessary alarm?—I think so; at the same time, they are beginning to be fearful. There are so many of these loans raised in the various provinces—Bombay, Calcutta, Karachi, and the Bombay Improvement Trust, that the Government of India are beginning to fear that we are tapping the source too much.

10924. What was the amount that you wished to put on the market?—It was about 20 lakhs; it was not a large amount.

10925. You say that the establishment of an Imperial Customs Department has been the cause of considerable satisfaction to the mercantile community here?—Undoubtedly. We now have men who make it a speciality. Previously, complaints were very frequent in Calcutta that there were constant changes, and that a man went simply by hard-and-fast regulations, without trying to help business at all. I have always found the officers

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particularly approachable; that may be said of all the public servants in Burma. If you want to see them on any particular point they are only too happy to be enlightened.

10926. You have found that the continued employment of an officer in a particular Service gives him increased knowledge and therefore makes him more useful?—Undoubtedly.

10927. And that the retaining of an officer in a particular place for a considerable time is advantageous all round?—It must be so.

10928. And what has been found useful in the case of the Imperial Customs Service might reasonably be expected to be of use in other departments of the Civil Service?—That would be my impression.

10929. (Mr. Dutt.) You make mention of the proposed railway to the Southern Shan States, which has met with the approval of each successive Lieutenant-Governor. Has any progress been made in bringing the plans to maturity?—There was one plan sent in for a 2ft. 6in. gauge; then afterwards it was thought better if they could have it on the ordinary metre gauge. Nothing has been done beyond that, except that I understand in the railway programme in the future there is a certain amount allotted, which of course may or may not be forthcoming. The railway people themselves would like it constructed as a State railway, which they would work.

10930. You do not think that a private company might undertake it without a guarantee?—Certainly not, without a guarantee.

10931. You do not think it is likely to be profitable, pecuniarily speaking?—Not to commence with; of course; the plans and estimates which were drawn out show that there is a good deal of trade to be had.

10932. If Local Governments were given borrowing powers, on what security could the Local Government go into the market to borrow money?—On its good name; I should say that would be quite sufficient.

10933. Not on the security of any special revenue or any special source of income?—I do not think that that would be required. However, I am very doubtful about this matter. Unless there is constant control I think you may get the money market considerably upset if everybody began borrowing without its being arranged for beforehand.

10934. You say that "The months of May to July are the most favourable for borrowing in India, and no provincial loan is now allowed to be issued for two months prior to that period." By a "provincial loan" you do not mean a loan raised by the provincial Government, but a loan raised by public bodies in the province?—Yes, municipalities and the Port Trust.

10935. (Mr. Hichens.) Before the appointment of the present Collector of Customs, did you ever get Customs Officers here who had not much experience of customs work?—Yes; in two instances I can remember they were only here for three or four months.

10936. Is it a customary thing for officers to be put into departments of which they have no experience?—Take a municipality, for instance; is it customary to put in as Commissioner or President of a municipality, a Customs Officer or an Excise Officer who has no experience of municipal matters?—He must be put in from some department; as a matter of fact the Commissionership here is generally a five years' appointment, and therefore they get continuity to a great extent.

10937. Would it be a good thing that the appointment should be for a fixed period of five years?—I think so, undoubtedly; it must be, speaking from a mercantile point of view.

10938. (Mr. Meyer.) As regards these local loans that you are in favour of provincial Governments raising, I understand you to say that if the Burma Government had power to raise a loan on the security of its own revenues, it would have to go to Calcutta or Madras to get money?—Yes.

10939. Then presumably you would not give Burma a power which other Governments do not possess; therefore Bengal and Madras and other provinces must have a similar power?—Undoubtedly; if you could give the Local Governments power to borrow the money that they require it would be advantageous, but it is an extremely doubtful thing; one might be in favour of a thing, but it might be quite impossible to carry it out.

10940. Suppose that system were adopted, and you started a loan on the Calcutta market, Bengal might say, "You are poaching on our preserves; we want the local money for our own local loans"?—They might say so.

10941. You mentioned the inconvenience caused to the Rangoon Port Trust by this order in 1906, telling them that thereafter they must not borrow at certain periods. That inconvenience arose from the fact that the order came on you unawares, but now that you know that you are debarred, rightly or wrongly, from borrowing at specific times, will it cause inconvenience in future years?—No, not so much, because one can budget for it now.

10942. It was the first year—the unexpected year—that caused you inconvenience?—That is true.

10943. (Sir Steyning Edgerley.) Besides Rangoon, there are other ports in the province; are there Customs Officers at Moulmein, Bassein, and Akyab?—They have a Customs Service there, but it is really very trifling. Rangoon is the dominating port here altogether; they do not have a very high class of officer, I think, in any of these smaller ports.

10944. Is much business passed through those ports?—Yes, a fair amount in Bassein and Akyab, but it is very small.

10945. Would it be an advantage to imperialise the minor ports of Burma for Customs administration?—I do not know about that. The Chief Collector of Customs here visits all these ports; they are all under him.

10946. Does he hear appeals from Customs decisions?—I presume he does.

10947. Who hears appeals from the decisions of the Collector of Customs?—The Financial Commissioner.

10948. Is that a good arrangement?—Yes.

10949. It was suggested to us in Madras that just as we had imperialised the Collector of Customs, so we ought to imperialise, for the sake of continuity of policy, the appellate authority?—If that means that you would have to go to some central authority in India, I do not think that that would be of advantage here; it is much better to have it settled locally.

10950. I suppose the cases that go up on appeal are the more important cases?—Yes.

10951. And the Service being imperialised, you take up your appeals to a man who would come in with no Customs qualifications at all?—There is only one case I can remember, and in that case I think the Local Government afterwards gave way; it was over a question of salt.

10952. We have had evidence about two other Imperial Departments; have you found any difficulties in the course of your business by want of postal or telegraphic facilities; have you difficulty in getting offices established to open up the country?—My knowledge is purely local; we spoke very strongly of the want of communication with India itself, but since then they have rather improved things.

10953. (Chairman.) Is the kind of business which you do here in Rangoon different from that which you do in India?—No, this is more of an export country than an import country; the exports are out of all proportion to the imports. The exports are mainly rice.

10954. And there is not much interchange of goods with India?—Rice, of course, and a certain amount of piece-goods. We take a certain amount of piece-goods and all sorts of local produce from India.

(The witness withdrew.)

The Hon. Mr. S. ROBERTS was called and examined.

10955. (*Chairman.*) You are a member of the Legislative Council?—Yes. I am in business in the Bombay-Burma Trading Corporation. In the case of Burma it is evident that the expansion of which the country is capable is being unduly retarded by the curtailment of money made available for expenditure, more particularly perhaps upon Public Works; and without committing myself to the opinion that Burma contributes more than its fair share towards the imperial expenditure, which I think is very doubtful, I do not hesitate to say that the development of the country should be accelerated, and that probably the most effectual means to this end would be the delegation of larger financial powers to the provincial Government. Although powers might be given to the provincial Governments to borrow money, the time and manner of borrowing would have to be subjected to the orders of the Indian Government, otherwise undesirable competition between the different provinces in the same money market will result.

In the matter of the creation of new appointments and the enhancements of salaries, I am in favour of an extension of the powers of the provincial Governments. The Local Government recently applied for sanction to the employment of another Secretary, which was refused by the Imperial Government. The urgent necessity for such an appointment is patent to everyone who comes into contact with the Secretariat. The Secretary in every department is over-worked, and at times grave inconvenience is caused to the public by unavoidable delay in matters of importance. To judge the requirements of this province, which is essentially passing through a stage of development, by those of the older and more settled provinces, is illogical, and it appears to me unreasonable that there should be any interference with the discretion of the Local Government in the appointments of the staff that it deems necessary for the effective government and development of the province. The pay of the police is another case in point. For years it was recognised that the officers and men of the Police Department were underpaid, and yet the injustice remained unrectified as the Local Government were powerless to deal with the question. The paucity of Forest Officers may also be noted, and, I believe, sanction has at last been obtained to an increase in the establishment, but this step should have been taken years ago, and as a result of the delay, progress in the department has been retarded and much inconvenience caused to the public.

The influence of the departments of the Government of India is in the direction of excessive uniformity. The people and the natural conditions in Burma are so entirely different from those of the other provinces that it is generally undesirable to aim at uniformity. To my mind the educational system in Burma is an instance of inexpedient uniformity, as a system approximating to the old monastic ideas of the Burmans was more suitable to the people than the present system, which is uniform with that in India.

Directors and Inspectors-General should avoid active interference in departments primarily administered by Local Governments, as it is seldom that they can be in touch with the conditions prevailing in each province, and their interference is apt to tend in the direction of uniformity without their being in a position to judge whether or not it is desirable. In advisory positions their experience can be best utilized.

In respect to administrative action I am not in favour of curtailing or of restricting the right of appeal to the Government of India. Orders passed by Commissioners and the Heads of Departments affecting officers personally should be subject to the right of appeal to the Local Government only. In regard to orders passed in the first instance by the Local Government, I would allow the right of appeal to the Government of India. I should allow the right of appeal in respect of administrative action in all instances to the Local Government without restrictions. In all instances there should

be the right of appeal to Commissioners and Heads of Departments.

I do not think the influence of the provincial Government is naturally in the direction of rigidity or uniformity, but the influence of the Government of India certainly creates a tendency in this direction. The Heads of Departments are undoubtedly inclined to regard matters from a departmental standpoint and to be dominated by considerations of revenue. In such works of public utility as waterways and irrigation, the tendency is to undertake those works which give promise of yielding the largest returns upon capital to the disadvantage of works of equal utility from which there is likely to be but small immediate return. The Forest Department are strongly imbued with the departmental view, and although this is not altogether unnatural, it might to some extent act as a deterrent to the investment of capital in the country except for the influence exercised upon its policy by the Revenue Department of the Secretariat.

Executive Officers have less personal contact with the people than was the case when I first came to the country, 21 years ago. I cannot say that this is due to want of opportunity as although the executive duties of officers have increased, there are not many instances in which they have not time to interest themselves in the general welfare of the people. Most officers have a fair knowledge of the vernacular. The change in the relations between the people and the Executive Officers is the natural outcome of the development of the country. The spread of our system of education, the facilities for travelling, and an appreciation of the legal technicalities of our Courts and of the power to appeal against judgments and orders of the Local Officer, have all tended to dissipate the feeling of respect for, and reliance upon, those in authority which was inculcated by the monastic education and the customs of the Burmans. It requires a strong personality, force of character, and genuine sympathy with the people in order to maintain a personal hold over them, and it is only to be expected that there will be an appreciable number of able officers who do not possess these characteristics. The unavoidable necessity which frequently arises in this province of filling important executive posts, such as the Deputy Commissionership of a district and the Deputy Conservatorship of a forest division, with very junior officers, is a distinct drawback, as not only does the district or division suffer from the inexperience of the officer, but the respect for the office is not likely in the eyes of the native to be enhanced by such appointments.

Until within the last few years the transfers of officers did appear to be unnecessarily frequent, but this is not now the case.

I am opposed to larger powers being granted to the Rangoon Municipality or Port Trust. In regard to the Port Trust the control which is exercised by the Commissioners over their Chairman is of such a perfunctory nature that the granting of further powers to the Port Trust would, to my mind, be an extremely dangerous step. The Commissioners are all busy men and cannot spare the time necessary for a careful examination of the schemes, facts, and figures put before them by the Chairman, and they are consequently not in a position to exercise the control which is necessary in the interests of the public. If Government control is weakened, the responsibility which will fall upon the Commissioners will be correspondingly increased, and under the circumstances this is most undesirable.

I do not think that in Burma there is any demand for such reforms as the introduction of Advisory or Administrative Councils, or the grant of larger powers to village communities, neither do I consider it advisable to introduce them at present.

10956. You are pretty familiar with the general state of affairs in the country?—Yes, in a general way. I travel about all over the country.

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10957. Have you noticed any particular difference between the condition of affairs in Upper Burma, during the last 20 years; has there been a general advance in prosperity?—Yes, decidedly.

10958. Has there been any advance in education at all?—Yes, education has been extended decidedly.

10959. Is there any tendency on the part of the people, speaking generally, to become more alive to what is going on in the world?—Yes.

10960. Would you be disposed to say that what a witness yesterday described as the universal sentiment of love of pleasure, being the chief characteristic of the Burman people, has perhaps been influenced in some degree by education and outside influences?—Yes, I should say it had in some degree.

10961. And that that alteration of the national character, if it be such, had fitted them more to take part in the Government of their own country than they were formerly?—It has fitted them to take part in the Government, as it is; I think it would have been better had they been left to their own monastic ways of education. Of course the education they are getting now makes them more fitted to take part in the Government we have introduced here.

10962. Would it be possible to revert to the old monastic teaching?—It would be very difficult to revert now. It seems to be a case of uniformity from India, the influence from India introducing uniformity in education throughout the Empire.

10963. The influence of the Government of India in imposing a uniform system of education on the people has altered some of their characteristics. Has that been for good?—On the whole it has not been either for material or moral good.

10964. Are the people less wealthy than they were?—No, they are not less wealthy, but they are more in debt and more extravagant; they live beyond their means much more than they did.

10965. However, that having taken place—a matter which you regret—you think it impossible to put the clock back?—I think so.

10966. Do you think that such change as has taken place in the people would enable them now, say in the larger towns and districts, to take any part in the Government of those towns and districts?—Yes.

10967. There are no District Boards in this country?—No.

10968. Would it be desirable, in the interests of the Burmese people, to establish such Boards?—No, not at present; you would be apt to get the wrong people on them; instead of readily finding a number of men who are fitted for these Boards, you would have to search for them.

10969. And it would be difficult to find them?—You could not get them.

10970. And if you did get them, would they be Burmans?—No, in a great many places the leading people are not Burmans.

10971. You mean the leading traders?—The leading traders.

10972. Is most of the land in the hands of the Burmese?—Yes, that is, what has not been mortgaged to the Chetties.

10973. If District Boards were created in Burma, the persons who would be almost of necessity placed upon them would be Indians and not Burmans?—Yes, that would be so.

10974. You say that the expansion of the country is being retarded by the curtailment of money made available for expenditure; who curtails the money?—That is a very general statement. As a non-official, one cannot be provided with instances, but I understand that in the matter of Public Works the Government of India cut down the expenditure in Burma.

10975. Do you mean with regard to the expenditure by Burma of moneys raised out of the revenues of Burma, or that they refused money for the

larger works out of loans?—Burma budgets for what it considers necessary in Public Works; I think the inclination of the Government of India seems to be to cut that down.

10976. What you suggest is that while Burma has the money out of her revenues—not out of borrowed money—to spend, the Government of India does not allow her to spend that money?—I rather regarded as a separate question the Burmese contribution to the imperial funds. I am not in a position to say that Burma contributes too much towards imperial funds; but the expenditure that is necessary to develop the country is not available.

10977. May not the question of loans be governed by the amount which the Government of India can raise either in the London money market or out here?—Quite so; of course they have to consider the whole imperial loan, if it is an imperial loan.

10978. You are a business man; if you draw on the money market for more money than the money market will supply, you either have to pay a higher interest or to issue your loan at a lower figure?—Quite so.

10979. If therefore the Government of India were to ask for too much money—and as to the amount of that money it alone can be the judge—they may raise their money on very disadvantageous terms?—Quite so.

10980. Therefore the action of the Government of India may be governed, not so much by its wishes, as by its ability to raise money for Burma?—Quite so.

10981. As to the amount of money raised in India, is the amount of money which is available for rupee loans limited?—Yes, I should say it was.

10982. So limited that again the amount of money that you can raise must govern the action of the Government of India?—Yes.

10983. Therefore from both sources it has to take care lest it drains too heavily on the money market?—Yes.

10984. Is there a local market for small local loans in Burma, say up to a couple of lakhs?—Yes, it is quite possible that there is just now; it is only just commencing.

10985. Suppose Mandalay wanted to enlarge its sanitation works; if the Government of Burma tried to raise in Mandalay, or its vicinity, money to give sanitary works there, would there be a certain local interest in the scheme which would unbutton their purses?—I think that up to, say, 2 lakhs it might be subscribed.

10986. Without trenching unduly upon the rupee market of the Government of India?—Yes.

10987. But you would agree that the power of raising local loans must be very limited?—Yes.

10988. You tell us that the Heads of Departments are inclined to regard matters too much from the point of view of considerations of revenue, and you think there is a tendency to create works of public utility, whether water-works or irrigation, which give a promise of yielding the largest return upon capital to the disadvantage of works of equal utility from which there is likely to be but small immediate returns. In your business do you naturally incline towards those propositions which yield the largest return?—No, I should not say so exactly. Eventual large returns, not immediate.

10989. If you had a proposition which yielded you, say, 19 per cent., would you put that on one side to take up a project which would yield you only 3 per cent.?—Of course not, in the ordinary way.

10990. Why should the Government of India neglect a sound commercial axiom like that?—I do not take it that the country is being run at the present time to pay.

10991. Is it probable that a work which yields a large return is of greater utility than a work

which yields a small return?—On the face of it that would seem probable.

10992. And although there might be exceptional cases in which you would undertake a work of small profit, still, speaking broadly, the larger the return, the greater is the use to the public?—Yes, that would be the case.

10993. And therefore you might go a step further, and say that perhaps the policy of the Government of India and of Burma in first of all undertaking works of the greatest profit is dictated by sound business lines of conduct?—Yes; at the same time I think they are too much inclined (only the Heads of Departments; I do not say the Heads of the Government) to want a quick return for their money, which according to my idea of the development of the country they ought not to have. I will take the case of a canal; if this canal does not happen to be paying, the Head of the Department immediately thinks he must raise the toll.

10994. What you suggest to us therefore is that this spirit of insisting too much on profit is manifested, not in the selection of works which are brought into being, but rather that when a work is in existence they say, "We must make this pay," rather than running it just exactly for what it brings in?—At the same time when a work is put before the Head of a Department he looks at it very much from the point of view of what return he is going to get upon it—whether it is something that is needed or not he is much more inclined to take it—as you say, almost naturally—because it will yield a good return; but I do not think that ought to be the case always.

10995. I thought you told us that even if it yields a good return it does not necessarily—perhaps it does not at all—follow that it is not of equal public utility?—Yes.

10996. And therefore, if it has the advantage of both yielding a good return and of being of public utility, what is the exception to be taken to it?—There is none in that case certainly.

10997. Would you tell us of any definite case in which the following of that general line has been detrimental to the country?—I do not know that I could state any special case, but in my experience up-country from time to time there have been Public Works which I thought might have been undertaken, and talking over these things—of course one has never gone into it very deeply, not having expected to have reason to do so—but the general talk would be "Oh, it won't pay" and that sort of thing; if you refer to a scheme, and express wonder that the Government would not take it up, the answer is, "It won't pay."

10998. You will not admit the suggestion that the Government may be employed at that very moment on a scheme which, though profitable, is of equal utility with the project that will not pay, and that that is good reason for not making the project to which you refer?—I admit that they might be engaged on other schemes at the same time. I only say that the principle exists rather too much that Government wish to make everything pay too quickly.

10999. You suggest to us that some of the Deputy Commissionerships are filled with very junior officers. What service do you consider that a man who is entrusted with a Deputy-Commissionership should have?—An officer should have certainly 10 to 12 years' service at least before he becomes a Deputy Commissioner.

11000. As a matter of fact now, how many years' service has he?—I think there have been cases in which men have acted as Deputy Commissioners under 3 years' service.

11001. Suppose that a Deputy Commissioner goes away on leave and in order not to move a man from another part of the province you put in an Assistant Commissioner who is living in the next district and make him act for 5 or 6 months, he being a very junior officer; do you think that that would act detrimentally to the district?—Yes.

11002. Would you suggest that it would be better to bring a man from a considerable distance?—For anything over three months.

11003. You think that the injury done by the movement of officers is less than the injury done by the placing of too junior an officer in a responsible post?—I think so.

11004. Is there any difficulty in this country about knowledge of languages on the part of British officers?—No, I think most of them know the language pretty well.

11005. There is practically only one language? That is all; the Burmese.

11006. That takes a man absolutely from the north to the south?—Practically, yes.

11007. Is there any hardship inflicted on the people of the country by the present rules for the conservation of forests, say, in the way of grazing or the reservation of districts which are not really forests and yet which are included formally in the forest reservations?—There may be individual cases, but the policy of the Government is to remove those hardships when they are brought to their notice.

11008. Would there be any difficulty in a village, desiring a piece of land for grazing, making its wants known fairly speedily to the forest officer?—No, they can make their wants known through their own District Officers at once.

11009. Are the subordinate officers, the forest rangers, and so on, fairly satisfactory?—I do not think much of the subordinate staff in the Forest Department; it is improving now they have taken steps to improve it, but I have not got a very high opinion of them.

11010. Are they too easily accessible to money?—Well, it is a Burmese custom.

11011. But you think on the whole they are getting better?—The tendency is for them to get better.

11012. Is the Forest Department too prone to include land as forest which is either unsuitable or not actually forest?—I think they are checked by the higher authority of Government in the Revenue Department.

11013. Does the Revenue Department lose revenue when land becomes forest?—It all depends; they do not always call it a reserved forest; but the timber is worked from the forest as unreserved, so they do not actually lose.

11014. So that the Revenue Department are, in that matter at all events, actuated not by considerations of revenue, but by the general welfare and contentment of the people?—Yes.

11015. (*Sir Steyning Edgerley.*) You said that the men you would get on the Local Boards would not be Burmese; who would they be chiefly?—There are a lot of half Burmans and half Muhammadans in this country; there would be those, and the Muhammadans, and men of that kind.

11016. They would not be actually men who have come to trade in Burma for so many years and then depart again?—No, I do not think so.

11017. Are the Madras *Chetties* very common in this country?—The *Chetties* are all over the place; they take no interest in anything of this kind.

11018. As to the allegation that Government does not take up works unless they bring in quick returns; a commercial undertaking, of course, only looks to the returns which a work will yield, but you think that Government might look to indirect returns in the way of improvement of the country, the raising of revenue, and so on?—Yes; and they should look further into the future for their returns.

11019. Is the case that you quote, of a gentleman of about three years' service being put into a Deputy Commissionership, recent?—I should say within the last two years. I am afraid it cannot be avoided. During the time of the war the Commission was not recruited sufficiently, and the result is that you have now in the Commission a

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large number of young officers who have to hold senior positions. It will right itself with time.

11020. Is the province still under-manned?—No, I think not, except in the Secretariat.

11021. Does the Secretariat do more work than it need?—I think that it has got more work to do than it ought to have.

11022. Which do you think is the remedy, to get rid of the work, or to increase the staff?—I should think at present to increase the staff, whilst Burma is in its present state of development.

11023. Do you know that within the last 10 years they have practically doubled the local Secretariat; on the 1st April 1897, there were 69 hands all told; on the 1st April 1907, there were 129 hands all told; is that still inadequate?—I think so; I judge by the amount of work that I know the officers do, and also by the time it takes to get things through.

11024. And the work which you want to get through is not work which you think might have been done in the Commissioner's office, or in the Deputy Commissioner's office?—No, I should say not.

11025. What sort of work are you alluding to?—In all my negotiations with Government for leases, leases of forests, and so on, they take a very long time.

11026. Could not those be disposed of locally?—I should say not, because you have to deal with a number of different firms, and they must all be treated exactly in the same way; if you had each firm trying to get what it could out of the Commissioner of its division, you would have a great deal of unfairness.

11027. That is as to forests; is there any other department?—My dealings about forest matters are generally with the Secretariat. Then I come into contact personally, in business, and out of business, with the Secretaries, and I know the amount of time that they spend over their work.

11028. In any other branch, besides forests, have you noticed or heard of difficulties?—In the Secretaries' and Chief Secretary's Departments I should say as well. I should think every department of the Secretariat is overworked.

11029. (*Mr. Meyer.*) You said that education in this province had been hampered by undue insistence on uniformity and not sufficient attention being paid to indigenous methods. Are you in a position to say whether that action was due to the Government of India, or to the Local Government and its Director of Public Instruction?—The Director of Public Instruction was a man from India; he was from Bengal, and he influenced the policy of the Government, and he influenced it in the wrong direction.

11030. Still it was the action of the Local Government through its Director of Public Instruction?—Yes; I will put it that it was due to having a man from Bengal.

11031. You say you do not consider District Boards advisable; what about a smaller area, say a Board for a township?—Might you not find Burmans who would take sufficient interest in a smaller area?—No, I do not think you would.

11032. You speak of the cutting down of estimates in the local budget by the Government of India. Are you aware of the reason—the only general reason—on which the Government of India cuts down these estimates?—No.

11033. Assuming that they do so simply because they think from past actuals that the Local Government is not going to spend all it thinks it is going to spend, might that not be a reasonable action?—Well, I cannot conceive that the Local Government has ever failed to spend all that it has asked for.

11034. Is it not possible that people may be unduly sanguine as to their power to spend and that circumstances arise which prevent their spending?—I do not think it is the case in Burma.

11035. Would you be in accord with the last witness that we get very little from Burma in

contribution to rupee loans issued by the Government of India?—Yes.

11036. Speaking of works, you say that the tendency of Government is to insist on works paying too quickly. Are you aware that in the matter of productive works—that is to say, works which are supposed to pay their own way—the criterion is that they shall pay their own way, after ten years?—I did not know that.

11037. You want the Local Government to make any appointment it desires—that of Secretary or any other?—Any purely local appointment.

11038. Without any reference to the Secretary of State?—Yes.

11039. As a man of business have you a good many local agents? Is your policy to give them a fairly free hand in local matters?—Yes.

11040. Might the Local Government not do the same? You were saying that the Secretariat had to expand—that the work was increasing; do you not think the Local Government might trust their Commissioners more?—I should not care to answer that question; it would need a very big scheme I think to bring it about.

11041. Would you have Commissioners of such calibre and so carefully selected that the Local Government might trust them more than they do at present?—I think they have all they can do at the present moment.

11042. You say that you desire that a man ordinarily should not become a Deputy Commissioner until he had done at least 12 years' service. The Government of India in dealing with the remuneration of Civilian Officers have based it on the principle that a man should ordinarily become a Deputy Commissioner and stay in that post after 8 years; is that too short a limit?—I think it is.

11043. The highest pay of an Assistant Commissioner is Rs. 1,000, and he gets Rs. 1,500 when he becomes a Deputy Commissioner; he enters the Service on the understanding that he will become a Deputy Commissioner normally after 8 years; if you make him wait till 12 years, you are damaging his prospects?—I should make that up to him.

11044. You said that forest conservancy was checked by the Revenue Department; has the Commissioner anything to say to it?—Yes, I believe it comes to the Commissioner.

11045. Do the Commissioners act in the same way; do they prevent any undue extension of forest areas?—Yes, I think so.

11046. Before the matter comes to the Revenue Department at all?—I think so.

11047. Now about the Port Trust; is not the Chairman always an official?—Yes, he is a paid official.

11048. The Engineer of the Port Trust is selected by the Government?—I believe so.

11049. The Port Trust does not elect its own Chairman?—I am not sure that they do not; he is an outsider, he is not a local man. I think the Port Trust selects him, subject to the sanction of the Government.

11050. You say "The spread of our system of education, the facilities for travelling and an appreciation of the legal technicalities of our Courts and of the power to appeal against the judgments and orders of the Local Officers, have all tended to dissipate the feeling of respect for, and reliance upon, those in authority which was inculcated by the monastic education and the customs of the Burmans." In your opinion that was not a desirable result altogether?—I think the Burmans have been spoilt by civilisation; that is what it amounts to. Having taken the country and having to administer it, these things necessarily follow, but I do not think it has done the Burman character any good. It is undesirable, but it is inevitable.

11051. (*Mr. Hichens.*) You are not in favour of increasing the powers of the Port Trust, your reason being that members of the Port Trust are too busy to be able to give sufficient attention to the work?—To check it, yes.

11052. Would you apply the same reasoning to municipalities, and say that you were not in favour of giving further powers to the municipalities for the same reason?—My reason for not giving powers to the municipalities is on account of the way they are constituted. You will find a number of men on the municipalities who do not know the language in which the proceedings are carried on, so that you cannot have a very responsible body of men.

11053. It would rather appear as if you thought that extension of local self-government is impossible until people are less busy?—I purposely left out the municipalities in that expression of opinion.

11054. I wanted you to amplify the statement because, if it applied to the Port Trust, one would naturally infer that it applied to municipalities?—I should say that it applied to the municipalities, certainly.

11055. But is it no use giving further powers unless people are less busy?—I should put it on another ground—that they are not a suitable class of people. The men who take an interest in public affairs, and go on the municipalities, are not the people to have unlimited power.

11056. What you really mean is that the class of man who is really good enough to run the Port Trust and the municipality is very limited in number?—It is very limited.

11057. And your point is that until that class is extended, whether by means of immigration or education, or other means, it is not advisable to give the Burmans further powers?—That is very much what I mean.

11058. (*Mr. Dutt.*) Are you generally in favour of powers being given to all provincial Governments to borrow money?—Yes, subject to the control and orders of the Government of India.

11059. You do not think that it would upset the money market if 6 or 8 provincial Governments went to the money market for loans at the same time?—That is why I want the control of the Government to prevent that.

11060. In what shape would you propose that the control should be exercised?—As to time.

11061. On what security could a provincial Government go to the money market to borrow money?—As things now are, they would have practically no security.

11062. So that it is not likely that they would get loans on any reasonable rates of interest?—But that could be altered; the Government of India would probably have to furnish the security.

11063. Under the present circumstances, unless the Government of India furnished the security, you do not think it likely that provincial Governments would get loans on reasonable rates of interest?—No, not if they went separately.

11064. Then you speak of forest officers, and you say that when the people feel any hardship they naturally go to the Commissioner to represent their grievances. Has the Commissioner power to grant redress in those cases without referring to the Local Government?—Yes.

11065. Would you entrust the Deputy Commissioner with some sort of power to give redress where the people feel some hardship on account of the administration of forests?—Yes.

11066. Do you not think that in order to enable the Burmans to take some share in the administration of the country, which is being conducted on Western lines, some Western education is desirable and necessary?—I think I said that it was a necessary evil.

11067. Are you aware that the same question was raised in Bengal in the time of Lord William Bentinck and Lord Macaulay, as to whether higher education should be imparted in English or in the vernaculars?—The Burman is a very different person from the Bengali.

11068. In some matters you think that the policy of the Government is dominated by considerations of revenue, and you have cited the instance of irrigation. The main object of irrigation, of course,

is to save crops, and even if the immediate return is not good, do not the Government derive benefit in the long run if crops are saved, and land revenue thus secured?—Yes.

11069. Have you any means to suggest by which our officers could have more frequent and closer contact with the people?—No. I think it is a matter of personality to a very great extent.

11070. Would the appointment of qualified leading men among the Burmans to the higher posts in the administration have the effect of increased and closer contact with the people?—You could not get them now; there are so few leading Burmans; it is extraordinary.

11071. But with the progress of education that might be done?—I think that later on something in that direction might be done.

11072. (*Sir Frederic Lely.*) You were nominated to the Legislative Council by the Local Government with the sanction of the Government of India. Might the sanction of the Government of India be dispensed with?—I should think it might.

11073. You have been acquainted with many parts of Burma and have come into contact with the natives of the country rather largely. They have no doubt talked to you more freely than they would to an officer?—Yes.

11074. Are we to understand that your view of the course of administration in Burma is generally the native view, or what would you say is the general trend of native opinion in regard to the British Government?—I think the Burman hardly has an opinion, he takes things so absolutely easy.

11075. I suppose they talk to you on the subject?—The Burman acquiesces in the thing that exists. He acquiesces in what has happened; I do not think he expresses any great wish to get back to the old times, if that is what you mean. He is fairly content with things as they are.

11076. With reference to municipalities, have you seen many of them up-country?—Yes.

11077. Have they for the most part been started in your time? Could you compare the state of these towns before the municipalities were started and since?—Yes, they have been mostly started in Upper Burma in my time; in fact all of them.

11078. Would you say that they had had a marked effect in any way?—For instance, has sanitation improved, and the management of the town generally?—No, I should think it has not improved by reason of the municipality.

11079. You think that under the old system things were pretty well as good as they are now?—Yes.

11080. Is there not a body of Municipal Commissioners in each town?—In most of the big towns.

11081. During the history of the municipalities has there been any increase in public spirit among the people?—I was a member of the Pyinmana municipality, a small town up-country; the interest which the natives took in what went on was absolutely nil.

11082. There has been no sign whatever of any awakening of the civic spirit?—Not among Burmans.

11083. You mean the mass of the trading and working population of the town?—Yes.

11084. As to your statement that the Forest Department is checked by the Revenue Department of the Secretariat; what makes you attribute that to the Revenue Department of the Secretariat?—There is a Forest Secretary, just as the Public Works Department has a Public Works Secretary.

11085. But do you take no account of the action of the Deputy Commissioner and the Commissioner?—What I meant was that in my dealings with the Forest Department, or the firm's dealing with the Forest Department, we always like to have the Revenue Secretary as an outside man.

11086. But I understand you to be referring here to attempts made by the Forest Department to

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encroach on the rights of the villagers?—No, I did not mean that.

11087. As a matter of fact, do you think that, when a villager is protected against departmental action, he attributes that to the Secretariat or to the kindly action of his immediate officers?—He attributes it to the Divisional Officer.

11088. (*Chairman.*) Does the Imperial Customs Department give general satisfaction to the trading community?—Yes.

11089. The appeals from the decisions of the Collector of Customs are carried nowadays to the Financial Commissioner?—Yes.

11090. Is there a further appeal from him to anybody?—To the Local Government.

11091. This being an Imperial Service, and generally an imperial question, would it be pre-

ferable to transfer that appeal from the Local Government to a central officer in India?—Being an Imperial Service, it is very difficult to confine the final appeal to a Local Government.

11092. It is at the present moment so confined?—I think appeals can go up to the Government of India; but there was a case lately of some man in Burma who got into trouble, and I was told the other day that his case was still before the Government of India.

11093. Would you prefer that it should go straight from the Financial Commissioner to (as a newly-appointed officer) the Inspector-General of Excise?—No, I do not think so.

11094. You would prefer that it should go through the provincial Government and so up to the Government of India?—Yes.

(*The witness withdrew.*)

MAUNG OHN GHINE, A.T.M., C.I.E., was called and examined (through an interpreter).

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11095. (*Chairman.*) You are a Municipal Commissioner?—Yes, for Rangoon. I have retired from business in Rangoon, but I have got landed property.

I understand that sanction to the creation of appointments carrying pay beyond Rs. 250 lies with the Secretary of State; the Government of India might be empowered to sanction the creation of such appointments up to Rs. 1,000 a month, and the Local Government up to Rs. 500.

The Government of India is too much dominated by considerations of revenue. For instance, in the town of Rangoon, at the suggestion and recommendation of the Rangoon Municipality, the unhealthy and low-lying lands are being reclaimed under the supervision of the Municipal Committee. The money for the reclamation work was borrowed in the open market, and both the sinking fund and the interest are to be met from the rents of these reclaimed areas. It was anticipated that the expenditure to be incurred in this connection would be recouped within 50 years. But owing to the abnormal expansion of Rangoon, and the consequent rise in the value of land, it is now ascertained that the whole of this expenditure will be recouped within 30 years. When these reclaimed areas were ready for occupation they were leased for thirty years at prices obtained by auction, and at a fixed rent of Rs. 15 to Rs. 30 per quarter, according to the different classes of lands. The sums realised at auctions for the right of occupancy are considerable. When buildings were erected the Municipality had to supply water, light, conservancy, and upkeep of roads, and for such supply the Municipality charge taxes. The water and the scavenging taxes do not cover the actual cost of supply, yet the Government of India, instead of being sympathetic and giving a helping hand to a young and growing Municipality like Rangoon, have deprived the Municipality of 50 per cent. of the general tax from those reclaimed areas, and this in spite of the wishes of the Local Government, and after they have withdrawn the land sale and rent fund contributions which the Municipality had enjoyed since its creation. Consequently, the Municipality, through lack of funds, is unable to meet the ordinary requirements of a large and growing city, the third in point of importance in the Indian Empire.

Government has charged the Municipality 5 per cent. on gross income for educational purposes. It would be more just not to charge the Municipality 5 per cent. on the service taxes.

In former years the local excise revenue was credited to the Municipal Fund. Some years ago a compromise was effected whereby the Municipality received Rs. 2,05,000 in lieu of this revenue. Recently this item of revenue has been gradually absorbed by Government. This revenue, raised locally, should be considered as a municipal asset and should accordingly be restored.

The Municipality of Rangoon is practically a Government Department assisted by an Advisory Committee. When Government land is required

for public purposes, Government charge the Municipality the full market value. If other Government Departments require land for public purposes, they obtain it free of cost. The Municipality should not be charged for Government land required for public purposes.

The existing right of appeal should not be curtailed. It is regarded as the highest privilege under the British Government.

Commissioners and Deputy Commissioners should have extended powers for necessary expenditure in their divisions and districts. At present they are so limited that they cannot proceed without getting sanction from higher authority which necessitates long and unnecessary correspondence and consequent delay. Such officers should be empowered to incur expenditure up to budget provision.

Executive Officers have not sufficient opportunities of coming in contact with the people. The burden of office work is very heavy and it is mainly this which prevents District Officers from getting about. This is due greatly to the subordinate staff of clerks being insufficiently trained and under-paid. A District Officer should be relieved of clerical duties in connection with his record rooms, treasury, registration, inspection, and so on. All this work could be performed as well, or better, by a superior clerical establishment, which might, if necessary, constitute a separate inspecting branch of Government, as is done in the Accounts Department. The standard of pay of clerks should, especially in the large towns, be raised so as to be at least equal to the salary drawn by clerks in good business houses. Government clerks in the large towns are notoriously under-paid. It is ridiculous to expect to get a good English-speaking clerk for Rs. 40 or Rs. 50 a month in Rangoon, even as an apprentice.

I believe that a sufficient knowledge of the vernacular (Burmese) is possessed by officers as the result of the departmental examination in that language.

I think an increase in the administrative staff is needed; District Officers have got more than they can do.

Presidency Municipalities require larger powers in many ways, and the Government of India might safely delegate more powers to such bodies. Great weight may be given to their opinion, especially when that opinion is supported by the Local Government concerned.

I am in favour of the creation of Advisory Councils in all the provinces from select representatives of the most respectable and the educated classes in each town or district.

11096. You complain that the Government will not lend the Municipality funds?—Not only that. Some local revenue which should ordinarily go to the municipal funds has been taken away. One instance was the excise revenue from liquor and opium licenses issued to the local opium farmers and liquor shops, which has been from its creation assigned to the Municipality, and gradually it has been taken away by the Government.

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11097. When was it taken away?—It has been taken away gradually; I think last year was the last occasion.

11098. When did the Government take away the licenses for liquor shops?—Some years ago a compromise was made between the Municipality and the Government; a fixed sum of Rs. 2,05,000 was given to the Municipality, and that has been gradually absorbed by the Government.

11099. What you rather feel is that you have not been treated over well in this matter by the Government of India?—Yes, considering that Rangoon is a young and growing town. Also in that taxes were taken away on the reclaimed areas.

11100. There is a class of officer called a *myook*; have you come into contact with him much?—Yes.

11101. What are his principal duties?—Multifarious duties—revenue, judicial, and others.

11102. Is he a good class of man as a rule?—They are mostly Burmans, and a good class of man, but under-paid.

11103. Are they in close touch with the people and do they know practically all that is going on?—Yes.

11104. Are they corrupt at all?—There may be some who are corrupt considering their emoluments and responsibilities, and the cost of living in Burma.

11105. That is one of the reasons why you would like to see salaries raised?—Yes, to get a more respectable class of men.

11106. Is that corruption general?—Not very general, I think.

11107. It has been represented to us constantly here that it would be very difficult in Burma to find gentlemen of sufficient position to sit upon these municipal bodies; do you think that that is so?—I do not think so.

11108. It would be easy to find them in a place like Mandalay, for instance?—Where there is the elective system there will not be any difficulty.

11109. You think that it is the absence of an elective system that causes a difficulty in providing a sufficient number of people?—In Rangoon we have an elective system.

11110. Do you know anything of other towns besides Rangoon, like Mandalay, Bassein, and Moulmein?—Yes.

11111. Would it be possible in those towns to find gentlemen to serve on municipal bodies?—I think it is not difficult. There are such men.

11112. Do you know enough of the country to say whether it would be easy to find persons to serve on Local or District Boards if they were formed?—Yes, I think it would be easy.

11113. What class of man would be willing to come forward and serve, say, on a municipal body, at Mandalay?—There are all nationalities there—Burmese, Chinese, Muhammadans, Hindus. Merchants, the trading class, and advocates would come forward.

11114. You think they would be quite capable of managing?—In these large towns, I think they would.

11115. Not in the country districts?—No.

11116. (*Mr. Hitchens.*) Should the Municipality of Rangoon have further powers given to it?—I think the Municipality ought to have more powers than it has at present.

11117. At present you can discuss questions, but you do not have anything to do with carrying them out?—Not unless the Government sanctions it. The budget has to be approved and sanctioned by the Government. It comes up first of all for discussion in the Municipal Council. We have a Financial Committee. It goes to the Financial Committee and then it goes up to the General Committee.

11118. Is it very fully discussed?—It is fully discussed.

11119. So that all the members of the Council understand it?—Yes.

11120. Can they vote out anything they do not like?—Yes.

11121. Have you ever known the provincial Government to put in something which you have voted out?—No, I do not think they have. They do not interfere very much in the budget.

11122. Where do you think they do interfere?—About asking for sanction to the charges for education; in sanctioned appointments which require to be confirmed by the Government.

11123. Should the Municipality be allowed to appoint its own officers?—I think increased power should be given up to a higher salary; at present above Rs. 200 any appointment has to go to Government; under Rs. 200 it is done by the Committee. I think the Municipality should be given power up to Rs. 500.

11124. Would you say that all officers should be appointed by the Municipality except the Secretary and perhaps one or two others?—The municipal engineers also.

11125. Would you say that the Municipality should appoint all the rest?—I think the Municipality ought to appoint all the rest.

11126. And dismiss them without the right of appeal?—I would not like to curtail the right of appeal; it is the highest privilege that *employés* enjoy under the British Government.

11127. But if you can entrust a municipality to employ a man, could you not trust it in the matter of dismissals?—It does no harm in appointing, but it may do harm in dismissing.

11128. But it harms the general public if they appoint a bad man, and it only harms one individual if they dismiss a man?—I should like to keep the power of appeal.

11129. You say that the Government do not treat you very generously in the matter of finance. Do you want them to make a contribution?—Yes, I think so, especially for Rangoon. I think the local revenues resumed by the Government should be given back.

11130. Would you give Government back the money that it paid you for them; it paid you a lump sum, I understand?—They have resumed that money now; they have taken it away; we are not going to enjoy it any more. Then with regard to this educational charge; the educational charge has been fixed at 5 per cent. of the gross taxation; that is, both general taxation as well as service taxes. As to service taxes we do not make any profit out of them, and the municipality suffers by the 5 per cent. charge on this.

11131. Have you any responsibility in the matter of education?—No, we have nothing to do with it; it is entirely left in the hands of the Director of Public Instruction and the Local Government.

11132. Your reason for asking for a Government contribution is that you think the local taxation is very high?—It is very high, and it could not be increased further.

11133. You do not know what the taxation in other towns in India is?—I have been told that it is not so high as in Rangoon, even if it is higher than Rangoon, Rangoon is still a very young Municipality.

11134. Is there keen interest about the election of members?—Sometimes it is keen, sometimes not.

11135. Do you get many people to stand one against the other?—Sometimes, not often.

11136. Do you find that most of the people who are entitled to vote do come and vote?—Yes, about 50 per cent. at least, I think.

11137. Is the present system a good one for Rangoon?—Yes. I think in the principal towns it might help the Government to extend the principle of election.

11138. (*Mr. Dutt.*) Is the 5 per cent. on gross income which Government charges for educational

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purposes spent by Government on educational institutions within the town of Rangoon?—I cannot say exactly, because Government has taken it away, and we do not know anything about it.

11139. You say that "if other Government Departments require land for public purposes they obtain it free of cost." If the Government require any private lands do they not pay for them?—I referred to Government land; if any department wants Government land they get it free.

11140. You say that you are in favour of the creation of Advisory Councils in all the provinces. Are you in favour of Advisory Councils in the different districts of Burma?—I think it would be very advisable to have an Advisory Council in each Commissioner's division.

11141. And you would select members from the most respectable and educated classes in the division?—Yes.

11142. Would you leave the selection in the hands of the Government, or would you have members partly elected?—At present, I think, it is better to leave it in the hands of the Government.

11143. On what matters should the Council advise the Commissioner?—In proposals of taxation or remissions in case of the failure of crops, and questions as to education and sanitary matters.

11144. Would there be any difficulty in getting proper men to sit on these Advisory Councils?—I do not think so.

11145. (*Sir Frederic Lely.*) You say you have land of your own. Is that in Rangoon or in villages?—In Rangoon.

11146. You do not know anything about the villages?—I have travelled in villages on business.

11147. Do you know anything of the smaller towns outside Rangoon. Have you ever lived in any of them?—I have not, but I have been there for a few months.

11148. Are you a Burman?—A Hindu Buddhist. I am a native of Burma.

11149. It has been said that the people in the towns take absolutely no interest in public matters; do you agree with that?—I think the people are rather indifferent.

11150. In a general way, what is the taxation in a municipal town; is it a house tax?—It is

what they call a general tax, then there are lighting tax, water tax, scavenging tax, and so on.

11151. Are those taxes very popular?—The taxes are popular, but the taxation is pretty heavy.

11152. Do the people express their feelings about taxation in municipal meetings?—We have not got much agitation in Rangoon.

11153. How would it be if the election to municipalities was to go by classes—if the Muhammadans in a town elected a Muhammadan, and the Hindus elected a Hindu, and the Burmese elected one or more Burmans; would that be advisable?—I think it is advisable because Burma is cosmopolitan.

11154. (*Mr. Meyer.*) What is your system of election in Rangoon now?—By votes.

11155. By wards or by classes?—For Burmans, it is divided into five wards; but for all other nationalities it is by votes of the general public.

11156. Then that system which Sir Frederic Lely mentions is already in force in Rangoon?—Yes.

11157. How long has the law been in force now? I think for 25 years. It is working well so far.

11158. What is the meaning of the "general tax" of which you speak?—The Government lands have been reclaimed from borrowed funds; then after the reclaimed area was completed it was sold by Government at an upset price for occupancy, and when the houses were built the Municipality had to supply lighting, watering, and scavenging, and on this 9 per cent. tax the Government claims 50 per cent.

11159. Was not the Rangoon Cantonment reduced in size a few years ago?—Yes, to a certain extent.

11160. And did not the Government of India give some land that was not wanted to the Municipality of Rangoon to sell?—The Government appropriated the money realised upon that.

11161. You say that if the Municipality wants Government land it has to pay; if the Government wants municipal land you make them pay?—That case has not arisen yet.

11162. (*Chairman.*) Does the system of election which you have been describing in Rangoon obtain in other towns?—The only other is Mandalay.

(*The witness withdrew.*)

MAUNG MAY OUNG, B.A., LL.B., was called and examined.

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11163. (*Chairman.*) Are you a resident in Rangoon?—Yes. I am a native of Akyab. I am a barrister. This country requires to be dealt with in a manner different from the rest of British India. Not only do we stand apart in race, religion, and language, but our habits, customs, ideas, opinions, and the general conditions of the country are as unlike those of India proper as those of any two countries could possibly be. Notwithstanding this, we are apt to be regarded both by the Home Government and the Government of India as merely one of India's provinces, and to be treated in uniformity with the others, with little or no sympathy for our peculiarities. It would be desirable, therefore, to allow the Government of Burma to develop its administration on its own lines. Thus, we expect to fare better if larger administrative powers were given to the Local Government in the application of general lines of policy laid down by the Government of India. For instance, in matters relating to education (especially technical education), new communications, the encouragement and protection of manufactures and industries, the development of the country's vast resources, the creation of new appointments, the enhancement of salaries, and all such questions as relate to our internal affairs, the Local Government should have a comparatively free hand, guided, but not bound, by Indian precedents. For these purposes, larger financial powers should be given, and a more complete

separation than at present exists between imperial and Burma finances is necessary. Thus, Burma should be allowed to retain its surplus revenue or at least the greater portion of it, and to carry out its own fiscal legislation.

At the same time, I do not think that existing rights of appeal to the Government of India should be curtailed or restricted in any way, as I believe that occasions for the exercise of these rights do not arise very frequently.

With regard to Burma by itself, the goal to be aimed at is uniformity in administration—a uniformity which cannot be fully achieved until Upper Burma is brought completely in line with the Lower Province. If decentralization is to be effected, the process should be slow and carefully managed; it may sound paradoxical to insist on a strong central Government, but where general lines of policy are clearly defined by such a body it would not be inconsistent with the grant of wider discretion to subordinate authorities. But all existing rights of appeal should be preserved, and not curtailed or restricted in any way.

Executive Officers, though possessing a good knowledge of Burmese, have little or no opportunities for personal contact with the people; and the main obstacle is want of time. Their office duties are so multifarious and exacting that they enjoy very little leisure. A more complete separation of executive from judicial functions would go a long way towards the desired end; but I would

propose in addition an increase in the administrative staff. Each Deputy Commissioner in charge of a district should have an all-time assistant (who might be selected from the junior members of the Commission or from worthy members of the Provincial Service); this assistant would have no separate duties of his own; but would really assist his chief in all executive matters and in routine work; he would even officiate on necessary occasions, and eventually qualify for promotion to the charge of the district. Thus, continuity of policy would be ensured, and transfers would be still further reduced, though of late years these have not been unnecessarily frequent.

Whether larger powers are granted to subordinate authorities or not, less regard should be had to seniority in their selection. All promotions (and especially those from the Subordinate to the Provincial Service) should depend not merely on length of service, but chiefly on character, education, and ability. This principle has been recognised with regard to the recently-formed provincial Judicial Service, and might now be extended to other branches.

I am not in favour of the creation of Administrative Councils to assist Divisional and District Officers, or of Advisory Councils for the former, but I would suggest that the latter, when partly relieved of their present burdens as proposed above, should be assisted by an Advisory Council in matters relating to education and other questions affecting the welfare of the communities under their charge. The members would be purely non-official and would be recruited from the professions and the wealthy and influential landowners and traders. The functions of this body would be principally the fostering of private enterprise with regard to education, arts and industries, and the preservation of peace, and generally the upkeep of national institutions, and national habits and customs. The District Officer would thus be completely in touch with the daily lives of those in his charge, and would be in a position to sympathise with them and to guide their thoughts and feelings.

With regard to village communities, recent legislation has provided for the more efficient control and disposal of local affairs, and has met with universal approbation. But at the same time, experiments might be made in the direction of establishing small rural Councils to assist the headmen in matters relating to police, sanitation, and education. A village, as a whole, may be punished for the defaults of its members, but there is no body which would interest itself, as a body, in the internal affairs of the community, and thus ward off the necessity for punishment. The headman and his subordinates who make up the "village authorities" do not form such a combination as seems necessary. The creation of a non-official body would conduce to more fellow-feeling, and with rewards to look forward to, a spirit of emulation might be awakened and the village, as a whole, stirred up to activity. The result would be the suppression of evil-doers, good roads and bridges, decent sanitation, and the proper upbringing of the young. The office of the headman himself might be improved, and sufficient inducements might be held out to attract a better type of men than the present.

11164. You suggest to us that you do not get altogether fair play from the Government of India?—I should not like to put it so strong as that. What I ask for is a little more sympathy from the Government of India for our needs.

11165. For your peculiarities?—For our peculiarities, yes.

11166. Suppose you had full liberty to develop your own administration, what different form would you suggest from that which exists at present here?—I would not suggest so much a difference in form, but if we are allowed to develop our administration on our own lines we should not be under the necessity of having recourse to the Government of India for everything we wish to do, and run the risk of being vetoed by them.

11167. What you wish is to do something in Burma which is essentially different from that which would be done in the rest of India?—Yes.

11168. What particular department do you wish to have freedom in to do what you like and what would you do with that freedom when you had it; would you change, for instance, the system of education?—No, I would not change that.

11169. Would you build your railways in a different way?—Not in a different way but we should like to have more of them.

11170. That would depend on other considerations—the difficulty or ease of raising money—than the control of the Government of India?—Yes.

11171. Then would you do anything different in the way of irrigation?—No.

11172. Would you assess your land on a different system?—I believe the system is different in Burma.

11173. You would not so much develop along other lines than those which exist now, but you would like to see Burma freer to act upon existing lines of administration?—Yes.

11174. You say that it would be desirable to create new appointments and to enhance salaries; would that meet with general acceptance in the country?—Yes.

11175. It would meet with the acceptance of the people who were created officials, and people whose salaries were enhanced, but would it meet with approbation outside; would the people who had to pay like it?—I am not quite sure; the present revenues of Burma would justify the enhancement of salaries and the creation of new appointments if we had the spending of the money.

11176. Have you ever been brought into contact with the local officers?—Yes, very much indeed.

11177. With what particular class of officers?—From Deputy Commissioners downwards to Sub-Divisional Officers and *myooks*.

11178. Are the *myooks* insufficiently paid?—Yes.

11179. Are they a good class of people?—Mostly, they are a good class now-a-days. They have improved lately.

11180. What has led to that improvement?—Higher education for one thing, and greater care in selection of the men appointed without examination.

11181. Therefore it is easy at the present rates of pay to get a good class of people?—It is easy for this reason, that Burmans look upon Government service as something really very good, and they would rather have that than do anything else.

11182. Your point is that it is not reasonable on the part of the Government to make use of that national feeling?—It is reasonable, but I would ask for an enhancement of salaries in order to still further attract a better class of men. Latterly, men of good education have been branching out into professions—the Bar, medicine, and engineering; there are a large number of students now in England who are studying for the profession, and if these men were in Government Service, it would be much improved.

11183. What is the pay of the *myook*?—I think it goes from Rs. 170 to Rs. 250. They are also entitled to pensions.

11184. Security of position and pensions are sufficient attractions in themselves?—They are considerable attractions, but Rs. 170 or Rs. 200 for a man to keep up his position in his township with his wife and family, and the education of his children, is rather insufficient.

11185. From your knowledge of Deputy Commissioners and these *myooks* and other officers, do you think that they might be entrusted with somewhat greater powers than they have at present?—Yes.

11186. In what particular direction?—In general administration; they might have wider discretion than they have now.

11187. Let us take the *myooks* in particular. Are not their duties principally revenue duties?—Yes.

11188. Are they actually responsible for the field-to-field irrigation?—No.

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11189. Would they be capable of using that power?—I think they would be.

11190. Is there much dispute about the distribution of water?—No.

11191. Is there plenty of water?—There is plenty of water in Burma.

11192. Do you find that these *myooks* are much overworked with clerical labour?—Yes.

11193. And you think that that might be reduced, and that they might be set free for other duties?—Yes.

11194. You are not in favour of Administrative Councils, but you would like to see Advisory Councils?—Advisory Councils for the District Officers.

11195. You think it would be possible to get from the localities men of sufficiently good position to helpfully advise a Commissioner?—Yes.

11196. What class of men would they be?—Mostly from the professions—the Bar and medicine, and from among the wealthy land-owners and traders.

11197. Are there always sufficient of these four classes, in all the districts in Burma to provide an Advisory body?—Yes, at least in Lower Burma, there are quite sufficient.

11198. Perhaps you are talking entirely about Lower Burma?—Chiefly of Lower Burma.

11199. You would not like to assert that of Upper Burma?—No.

11200. Is there a considerable difference between the conditions of life in Upper and Lower Burma?—Only that Upper Burmans are poorer than Lower Burmans; there is no other difference, I think. They are less advanced.

11201. Less capable perhaps of taking upon themselves the duties of municipalities and so forth?—Yes.

11202. With regard to headmen; have you been brought into contact with the headmen of villages?—Yes, very often.

11203. Are they a fairly good class of men?—Not latterly.

11204. Is their authority weakened, or have they themselves become a worse class of men?—Their jurisdictions have been reduced, and their emoluments are less now than they used to be in former days; therefore the best men are not anxious to become headmen.

11205. When were their emoluments reduced?—It has been a gradual process within the last ten years.

11206. What do they get now?—They get a commission on the revenue they collect.

11207. Is it a good system to give a commission on the revenue collected?—Yes.

11208. It is a more satisfactory system than paying a man a fixed salary?—When he draws a commission it is to his interest to collect the revenue as soon as possible.

11209. It does not make him think that the first thing he must get in is revenue, never mind how much he grinds the particular cultivator?—I do not think he grinds the cultivator very much because the cultivator has always got the *myook's* court to resort to whenever the headman goes beyond his jurisdiction.

11210. How were the headmen paid in the old days?—By commission always. That was the custom of the country.

11211. (*Mr. Meyer.*) You say that Burma should be allowed to retain its surplus revenue or at least the greater portion of it, and to carry out its own fiscal legislation. What do you mean by the "surplus revenue"?—The money we have to send over to India every year—the surplus of our income over expenditure.

11212. That is to say, the difference between the amount raised in the province and the amount allowed by the settlement to the provincial Government?—Yes.

11213. Are you aware that the money goes to the upkeep of the Indian army and the Post Office and Telegraph and other Imperial Departments?—I believe there are other imperial dues which are separately collected.

11214. You mean Customs or Salt?—Yes.

11215. You think that those would suffice to support the army?—They would not suffice exactly.

11216. Have you ever studied the figures?—I did study them some time ago; I could not quote them at the moment.

11217. What you mean by carrying out its own fiscal legislation is imposing taxation?—Imposing taxes, for instance the salt tax.

11218. Would you propose that that should be made over to the Local Government?—Yes. The Local Government should impose its own taxes, or alter them, or raise loans.

11219. And not pay for the army?—There should be a fixed contribution. It need not be fixed every year; it would be fixed subject to revision at intervals after the lapse of so many years.

11220. Would you apply the same system to other Indian provinces or only to Burma?—Only to Burma. Burma is just now a rising country; it is a new province; it wants great development, and we require much more money than we have at present to develop it.

11221. And therefore you are to pay less to the Imperial Government than other provinces?—Yes.

11222. Might not the Central Provinces say exactly the same thing?—They might, but Burma is quite on a different footing altogether.

11223. And at the same time, although you desire this free hand to keep for yourselves the revenue raised in the province, to remit or increase taxation, and to make loans, you consider that every appeal now made from the Local Government to the Government of India in matters of administrative detail or affecting particular officers of Government should be maintained. Is that consistent with the other policy of giving the Local Government powers of taxation and loan and so forth?—Yes.

11224. You can trust them with the one but not with the other?—It is not entirely a question of trust; the rights of appeal are not exercised very frequently; it is only in very rare and isolated instances that appeals go up to the Government of India.

11225. Suppose that they were exercised frequently; would that affect your position?—I would stop appeals merely on questions of revenue, but as to general administration, for instance, when there is administrative action by the Local Government with regard to religious lands, or religious buildings, or public lands, I think there ought to be appeals.

11226. Do you mean grants of land to a religious body, or taking away land from a religious body?—Taking away land.

11227. And when the Local Government established a municipality or disestablished a municipality, would you maintain the right of appeal?—Yes.

11228. You say the Local Government is to remit or enhance taxes; are there to be appeals there?—Yes, if there are sufficient grounds for appeal; if the Local Government thought it was right that there should be an appeal a second decision ought to be given.

11229. If the Local Government dismisses a *myook*, would you allow the *myook* to appeal to the Government of India?—Not in all cases; it depends upon the reason why the *myook* was dismissed. If he had been found guilty in a criminal prosecution, then I would not give him the right of appeal at all, but if it were purely a departmental matter resulting in his dismissal, I should keep the present rights of appeal.

11230. No matter how many appeals there may be, in the case of a clerk for instance?—Not in the case of clerks.

11231. Do you wish to restrict the right of appeal at all?—I am not aware that the clerks have any right of appeal to the Government of India now.

11232. It is the general rule of the Civil Procedure Code to debar a second appeal on questions of fact; would you apply that to administrative and personal matters?—Yes, I should.

11233. You are in favour of an Advisory Council of the sort you have described for a Deputy Commissioner, but not for a Commissioner. What is the difference?—The divisions are very large; the geographical limits of a district in charge of a Deputy Commissioner are very much smaller; the Deputy Commissioner would consequently be more in touch with the people than the Commissioner would.

11234. If the Commissioner is naturally more out of touch with the people, does he not want outside advice more, and not less, than the Deputy Commissioner?—I am not in favour of giving Councils to Commissioners.

11235. Would the members of the Deputy Commissioner's Advisory Council be nominated under your plan?—Yes, by the Local Government on the recommendation of the Commissioner.

11236. And they would hold office for how long?—They might be like Honorary Magistrates, changed every two years or re-appointed.

11237. With reference to village Councils, you speak of roads and bridges as matters which the village Council might undertake; is a village Council equal to the construction of a bridge?—Country bridges—mere wooden bridges.

11238. In the same way with roads?—Yes. In the olden days these roads and bridges were works of merit with the villagers would combine to do themselves.

11239. Do not the villagers desire to earn merit now?—They would like to earn merit, but they have not the power to do so. They build pagodas, but not roads and bridges; they know that the Public Works Department have responsibility in the matter, and they keep out of the way.

11240. Suppose the Public Works Department ceased to give any money for local roads, would the inhabitants of the village try and earn merit by making them?—In their own interests they would have to do it, for instance for cart traffic to carry paddy and other produce.

11241. It would be merit and utility combined? Yes.

11242. You spoke of the reduction in the size of the village officer's jurisdiction; do you remember anything of the old *thugyi*?—He was called the *tak thugyi*—the circle *thugyi*; his jurisdiction was very much larger than it is now. There were groups of villages under him.

11243. We were told yesterday that he was gradually being abolished; is that a good thing from your experience of the country?—No, I do not think it is.

11244. Was it a good thing to have a man between the *myook* and the village officer?—Yes. For one thing there was less work in those days upon a single man, and the responsibility was divided; the circle for which he was made responsible for the taxes was smaller, and the village headman was made responsible for police and other matters.

11245. The headman did not collect taxes in those days?—No. The circle *thugyi* did it all.

11246. Would you go back to that system?—No, I would suggest experiments on the lines I have proposed.

11247. Apart from revenue, might it not be advisable to have an intermediary officer who would have groups of villages in his charge and be able to inspect more thoroughly than the *myook*

can do, or can the *myook* do everything that is required in the way of inspection?—If the *myook's* present office work was reduced he would have more time to go round the villages.

11248. (Sir Steyning Edgerley.) What was the "recent legislation" to which you refer with regard to village communities?—The Burma Village Act of this year.

11249. You think on the whole that that is a good Act?—Yes.

11250. In the villages there used to be the village headman and there used to be people who helped him called village elders?—I am not aware of that. I have heard of village elders helping the headman only in an informal sort of way.

11251. Is it not an old indigenous custom of the country?—Not to my knowledge, in Lower Burma certainly.

11252. Could anything of the sort be created usefully?—Yes, a sort of rural Council if they were only given the responsibility.

11253. But there is nothing indigenous of that sort to preserve?—No.

11254. (Sir Frederic Lely.) Have you ever lived in a village?—Not for very long periods. I know generally about village life.

11255. What do you call the village accountant—the man who keeps the village books?—We have only one official, the village headman, the *thugyi*. He is an educated man—he can read and write in Burmese. He is able to keep the village books with his own hand.

11256. He is hereditary is he not?—In some cases that is so.

11257. Is the Government always able to obtain a man in the village able to keep the village books?—Yes, because the standard of education in this province is fairly high.

11258. He has no land?—Every *thugyi*, every headman, is given a piece of land by the Government; it is called the *thugyi's* land, and he cultivates it, and that is part of his emoluments. He gets that as well as his commission.

11259. Is he well enough paid considering the duties he has to perform?—No, not at the present day. His emoluments are not sufficient to secure efficient service.

11260. In a Burmese village is there any class that would be excluded from the village school? Any class like the *pariahs* in Madras?—No.

11261. Is this village authority that you suggest to be elected?—Yes, by votes of the whole village.

11262. How many would you have on the Board?—It depends on the size of the village; anything from 10 to 20.

11263. Has this headman that you speak of got civil powers?—Some have been given powers specially by the Government to try cases up to Rs. 20.

11264. Do you know anything of their work professionally, as to whether it is well done?—No, I do not; there are very few appeals from them.

11265. (Mr. Dutt.) Are these headmen men of real influence in their villages?—Not nowadays; they used to be in olden days.

11266. What is the reason of their having lost their influence to some extent?—They are not so wealthy as they used to be; that is one reason why the people do not look up to them so much as they used to.

11267. Have they also power in criminal cases?—Yes, they can fine in petty criminal cases.

11268. Would you recommend the extension of civil and criminal power to all these headmen in order to increase their influence in the villages?—Not indiscriminately, only on the report of the Deputy Commissioner that the man was really worthy of it.

11269. Then you also speak of small rural Councils, do you propose that they should be elected at the same time as the headman is elected?—Not necessarily.

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11270. Would you have them work with the headman in many village matters?—Yes, I suggest them, so as to assist the village headman.

11271. You think that would be more popular than the present institution of a single village headman for each village?—Yes.

11272. You suggest the creation of an Advisory Council for each District Officer, and you have also mentioned a large number of matters in which they could be profitably consulted. Would you like the members to appear before the District Officer and hold a conversation, or would you like the District Officer to send his questions to the Advisory Council and to obtain its written answer?—I should like them to meet together at stated times.

11273. Then would their opinion be taken by votes, as usual?—Yes.

MAUNG PO THA was called and examined (through an interpreter).

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11280. (Chairman.) What is your occupation?—I am a broker. I am a native of Rangoon, and have lived here always.

11281. Do you know the districts outside Rangoon at all; do you go into the country?—I know a little about them.

11282. Do you think that in a town like Mandalay, or Bassein, or some of the larger towns in Burma, it would be possible to find Burmese merchants, or traders, or landed proprietors, doctors, or barristers, who would, if there were District Boards or municipalities, be competent to take part in such bodies, or would you be in favour of their so taking part?—It is possible in large towns like Mandalay or Bassein to obtain men who would sit on the District Boards or municipalities.

11283. Would it be possible in the rural districts to find such men?—It is possible to obtain such men at district headquarters where there are Deputy Commissioners.

11284. Who would be the class of men that you are thinking of?—The tradespeople, for instance.

11285. Would they be Indians or Burmans, or would they be Burmese-Muhammadans or what class of people?—It would be possible to get them from classes such as Muhammadans, who generally earn their living as advocates, and from Burmans

11274. You think that if there was such an Advisory Board in every district, the District Officer would be more in touch with the lives of the people than he generally is at present?—Yes.

11275. (Mr. Hitchens.) Are the village Councils that you suggest going to regulate to some extent sanitation and education?—Yes.

11276. How are they going to get the money to pay for them?—They would have to get grants from the Government.

11277. You would not suggest that they should have a special tax raised there?—No.

11278. You think that that would make them so unpopular that it would destroy any influence that they might have?—Yes.

11279. You think that they might have some of the local cess?—Yes.

(The witness withdrew.)

and from Europeans, who reside in places where there are Deputy Commissioners.

11286. (Mr. Dutt.) Have you lived in villages for any length of time?—I have been out to villages, although I have never lived in them.

11287. Is the village headman a man of some influence now?—Do the village people generally respect him?—Yes.

11288. When they are in difficulties do they come to him for advice?—They resort to the headman only in cases of a simple nature; but when they are faced with any serious difficulty they generally go to advocates for advice.

11289. Has the headman sufficient influence to settle their disputes—not trying cases under the law, but simply calling them together and settling cases?—Yes.

11290. If we created little village Councils—six or ten men from the village—to help the village headman, would that be an improvement?—I think it would be advisable. If a man is influential and the others assist him, affairs will run smoothly; if all the members of the Advisory Council have the same influence they will clash with each other.

(The witness withdrew.)

MR. H. G. A. LEVESON, I.C.S., was called and examined.

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11291. (Chairman.) You are now Deputy Commissioner for the Rangoon Town district?—Yes. I have been a great part of my service on the Chinese and Siamese frontiers. I was Deputy Commissioner at Bhamo and Ma-ubin.

11292. What is the size of the district of Bhamo?—I should think about 80 miles by 100.

11293. How long were you Deputy Commissioner?—Three years.

11294. During that time had you ample leisure to get round the whole of the district and to get to know the people well?—Yes.

11295. Were you not sent back to the same district?—No.

11296. So that to that extent the whole of the knowledge which you gained of the district has been lost since?—That must be so.

11297. After you went away from Bhamo, you were sent to Ma-ubin, which is in the delta? There you found a different class of people altogether?—Entirely.

11298. Is it beneficial to the Service that a man should be moved from the north to the south of the province?—I cannot say; I can only say that my special knowledge of one part of the country and its people was of no use to me in the other place.

11299. You came amongst a new and strange people?—Comparatively strange; they are Burmese, of course.

11300. Are the conditions of life the same in the delta as they are in the north?—They are and they are not; the people are more well-to-do in the delta than they are up north.

11301. Is the method of cultivation the same?—No.

11302. Is the manner of assessing the land revenue the same?—No.

11303. Therefore it was a distinct loss to the Government of efficiency by your transfer from a northern to an extreme southern district?—Yes, but not without corresponding gain, in a way, in my personal efficiency; at the present moment, having had a certain knowledge of a delta district, a Lower Burma district, I am of course a more efficient person for any appointment which they may subsequently give me.

11304. Briefly, what are your principal duties as Deputy Commissioner?—The general superintendence of magisterial work; general superintendence of revenue work; in a word, to keep the various lines together in my own hands, and to see that everybody worked up to the collar.

11305. Are there any agricultural loans in this province?—Yes, on a small scale.

11306. Do you as Deputy Commissioner have to deal with them?—Yes, over a certain amount; I forget the amount exactly.

11307. Who does them under that amount?—The township officer. The Sub-Divisional Officer is in between.

11308. Is the Sub-Divisional Officer an Assistant Commissioner?—Yes, or Extra Assistant Commissioner.

11309. Have you for all reasonable purposes freedom in dealing with these loans? When a cultivator comes to you and says that he wants a loan within the limits that you have mentioned, if you are satisfied of the genuineness of the claim, can you hand him the cash?—Yes.

11310. Then and there?—If I have it; I should not have it if I was on tour, but I could get it up in time for him.

11311. In the course of 48 hours?—Yes.

11312. You have all the power which could reasonably be entrusted to your hands?—In the matter of loans, yes.

11313. Are the accounts in connection with these loan transactions complicated in any way; could they be simplified?—No, I do not think so.

11314. You are familiar with both the wet and dry system of cultivation?—Yes.

11315. What is the difference between the assessment for land revenue in Upper and Lower Burma?—The settled land assessment is based on the area and the classification of the soil as evidenced by the land settlement; whereas in the unsettled areas, which are mostly in Upper Burma, it is an annual assessment on the crop only.

11316. You have full powers to collect, or not to collect, revenue as you think fit upon this non-settled land?—I will put it in this way; I have very liberal powers of remission of assessments.

11317. Upon dry crops?—Yes.

11318. And you have not found, or your Commissioner has not found, that to be detrimental to the general revenue of the division?—I do not think so.

11319. Do you tour throughout your district?—Yes.

11320. Do you publish beforehand the programme of your tour?—Not necessarily; perhaps you would publish a tour in Upper Burma, when you went out for six weeks or a couple of months, but not in Lower Burma, where one goes for perhaps a week or ten days, or something of that sort.

11321. If you did publish the programme it would enable the people to get to you more easily?—I think not; there is nothing to prevent my publishing it if I want to.

11322. But you think the districts are sufficiently small in size for the people to know where you are likely to be?—Yes.

11323. Could the powers with which you are entrusted as a Deputy Commissioner be profitably enlarged?—No, I make no such suggestions.

11324. You think that your powers are quite as large as they ought to be?—Yes, generally speaking.

11325. Have you a great deal of correspondence?—Yes, a good deal of miscellaneous correspondence.

11326. What is that caused by chiefly?—The fact that one is so to speak the pivot of the whole district for all departments of every kind, whether it is educational, or revenue, or anything else.

11327. Could any of these references which are made by yourself be for all practical purposes decided either by your Assistant Commissioner or your Extra Assistant Commissioner or by your *myook*?—Not generally speaking, but, there might possibly be an advantage in increasing the powers of remission of land revenue by township officers and Sub-Divisional Officers. At present they are not empowered to remit revenue at all. I think if safe-guards could be devised, it might be possible to delegate to them the powers of remission of revenue.

11328. Up to what extent?—I should not like to say without further consideration. It might possibly be necessary to limit them to a certain amount of money in a particular area within a *kwin*, which is a certain area for revenue purposes.

11329. A certain amount of your correspondence consists, not so much of correspondence from subordinate officers coming to you, as from you going to superior officers?—Yes.

11330. Are there any points which you have to send up to these superior officers which you could reasonably settle?—I cannot call to mind any general class of questions of that nature. The only thing I recollect at present is the delimitation of grazing grounds. It was laid down in a circular that we had to use wooden posts, and I had to report for sanction in order to put stone, instead of wooden, posts, because the cost was rather more; I do not say that that is at all typical, but I was rather worried about that, because it meant delay.

11331. District funds are now spent entirely upon the authority of, and by, the Deputy Commissioner?—Yes.

11332. Would it be advisable in Burma to get together a Council, either elected or nominated from your district, to assist you and advise you in using these funds for the benefit of the district?—It would be of no use from the administrative point of view; I do not suppose the funds would be any better spent; but it would be very likely of use from the educational point of view; it would educate your members to think for themselves.

11333. Would there be any difficulty in your two districts in getting suitable men together?—I do not think so.

11334. How many could you get, ten or fifteen or half-a-dozen?—I should start with half-a-dozen.

11335. You think you could get in both those Districts half-a-dozen people fit to form a Local Board?—I should not like to say in Bhamo, because the majority of the people there are of the Hill tribe of Kachins, and so on, but in Ma-ubin I should say yes.

11336. Would you go any lower; would you have anything which would correspond to the *taluk* Board in Madras? Do you think that in the township areas it would be possible to get such Councils?—Not at present, because such a Council would be presided over by the township officer, who is usually a junior Burmese officer, and he would not have the influence to do it, or to make any use of it, or to teach it.

11337. Are your relations with the forest officer satisfactory?—Yes.

11338. Are his power and jurisdiction large enough?—Yes; of course I am not intimately acquainted with the details of his work.

11339. Does he have to send many references to you?—No.

11340. With regard to the District Superintendent of Police, are you satisfied altogether with his relations to you?—Yes.

11341. You have all the control over the police that you want?—Yes.

11342. You do not interfere in any way with the internal economy of the force?—No.

11343. Are your relations also satisfactory with the Public Works Engineer?—Yes.

11344. Are you satisfied with the class of headmen that you get in the villages?—Not altogether; there is a good deal of difficulty now in obtaining thoroughly satisfactory headmen.

11345. Is that because the pay is too small or because the other attractions are not sufficient?—The latter, to this extent: the emoluments are not sufficient to live upon, whereas the tendency of late years has been to increase the various miscellaneous duties of the headman, and thereby to prevent him carrying on his own means of livelihood.

11346. It is the jurisdiction, and not the power, that has been increased of recent years according to what the last witness told us?—I think he was

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alluding to the old system, by which there were circle headmen, who had charge of perhaps 15 or 20 or more villages; that system is being gradually superseded now.

11347. What is the remedy for the present imperfection of headmen?—They are paid a commission on the revenue collected; I suggested increasing those rates, some time ago.

11348. In Burma the practice of paying by commission on revenue is of old time, and is generally acceptable to the people?—Yes.

11349. But the present rate brings in an income so small as to be unsatisfactory, and perhaps makes them corrupt?—I should not like to say that they are not corrupt, but I do not think that there is any general or serious corruption.

11350. Have you any power of posting your Sub-Divisional Officers?—No.

11351. Is that a power which might be reasonably entrusted to you?—As far as my being entrusted, I would say yes; but there are a great many considerations. I mean, for instance, in Moulmein I had four township officers and two Sub-Divisional Officers; of course that gave me very little choice. If I had wanted to move any township officer to any township the Commissioner would have seen his way to arranging it.

11352. Can he sanction it finally?—I fancy he can; anyhow, a notification has to be sent to Government.

11353. Might that be reasonably entrusted to you?—No, it would not be much use; the Commissioner has a larger number of township officers whom he can transfer from place to place.

11354. (Sir Frederic Lely.) Might the number of reports and returns be reduced with advantage?—It is a question I have never looked at from that point of view.

11355. Have you never felt the burden of them?—Certainly I have.

11356. Might a revision possibly result in some diminution?—Possibly, but I should not like to give any definite instances.

11357. Have your *myooks* magisterial powers?—Yes; some first class, some second.

11358. Have the second class men power to commit to Sessions?—I am afraid I forget; all my *myooks* here are First Class Magistrates. All the township officers or *myooks* have not power to commit; a *myook* is, so to speak, a grade rather than an appointment.

11359. He is in charge of a township?—Yes; sometimes in charge of a sub-division also.

11360. How much pay does he get?—Rs. 100 or Rs. 250.

11361. Do you think that, for the work he has to do in the occasional exercise of first class powers, his pay is sufficient to command the right stamp of men?—I think so.

11362. What magisterial work has the Sub-Divisional Officer to do when his *myooks* are First Class Magistrates?—He does revisionary work, and cases which are triable by a Sub-Divisional Magistrate and not by a First Class Magistrate.

11363. Has your average Sub-Divisional Magistrate a fair number of magisterial cases to try?—Not a very large number; a fair number.

11364. Is it not the fact that when he goes on tour, especially if he has no programme arranged beforehand, the people who have to follow him for magisterial cases are much inconvenienced?—Not for magisterial cases.

11365. Suppose he has a case with a dozen witnesses, do they know where to find him, to begin with?—Yes; he would always fix a day and a place for hearing.

11366. If he has not finished a case when the time comes for him to change camp, they have to follow him?—He would probably arrange to finish the case before he changed camp.

11367. As a matter of fact do people often feel inconvenience through having to follow a First Class Magistrate when he is on tour?—No, I am not aware of that.

11368. You do not think that a tour programme is necessary?—No.

11369. Does the *myook* travel much?—Yes, he travels a good deal.

11370. If he has a magisterial case, does he usually stay at headquarters?—At a township with a great deal of work, in all probability there would be a township judge and a township officer, and they would both be magistrates. A township judge would always remain at headquarters and take magisterial work whilst the township officer was on tour and doing revenue work.

11371. You say you keep in your hands the strings of the administration of the whole district. Take such a matter as excise; have you got that in your hands?—Yes.

11372. Do you give orders to the excise officers?—Yes.

11373. The liquor revenue is not very important in Burma?—No, not important from the revenue point of view.

11374. Still, there is an excise staff in every district?—Yes.

11375. Are they directly under the orders of the Collector?—Yes.

11376. There is also the Excise Commissioner?—What are your relations with him; are you a collateral authority with him or are you subordinate to him?—I should describe it as subordinate to him.

11377. If any serious malfeasance occurred in the Excise Department would you consider yourself responsible for it?—Yes, in my district.

11378. What would you do if you found something going very wrong; would you write to the Excise Commissioner?—I think I should write to the Commissioner.

11379. Not to the Excise Commissioner?—No; I should write to the Commissioner and he would write to the Excise Commissioner if necessary.

11380. Suppose the Excise Commissioner would not take any steps to remove your objection, what would you do?—I am afraid I cannot answer unless you give me concrete instances.

11381. Then it seems to me you do not have much direct power in excise matters; in any important case you could not give an order of your own authority?—I cannot recollect the limits within which I could give an order.

11382. Have you any direct responsibility in the matter of education in your district?—No direct responsibility.

11383. Who has the responsibility for English education?—The Inspector of Schools.

11384. Does he come round to the district every year?—Yes.

11385. And if anything was going very wrong in the matter of education, would you consider yourself in any way responsible for it?—I should consider myself responsible for anything that was going on in any way in the district, but not directly responsible for so much of it as concerned the Educational Department.

11386. Responsibility without authority is an anomaly. In the matter of education, if you found anything going wrong, what would you do with a view to meeting your responsibility?—I should write to the Inspector of Schools; I should only feel myself responsible to let him know that something wrong was going on.

11387. And once you had let him know would you consider yourself *functus officio*?—Yes; at the same time, if I thought that it was due to some matter of principle, I should represent the subject through the Commissioner to the Director of Public Instruction.

11388. In that case again, suppose your advice was ignored, would you do nothing?—Yes, I suppose I should do nothing.

11389. You are not quite clear what you would do?—I am not quite clear what I would do. In most cases the English school is also a municipal school, and as President of the municipality I should have direct interest in the welfare of the school, and could take a certain amount of action at once.

11390. Then generally in education, salt, police, medical work, and so on you take a general interest in them, but you have no defined power of interference in case you think things are going wrong?—That is so.

11391. As to the headman of the village, is his authority declining?—No; his authority is not what the old circle man's authority was, but I do not think the authority of the village headman, *quâ* village headman, is declining.

11392. Upon what would you say generally his authority is based; is it based on his legal powers, or is it mainly on his moral position and influence as the chief man in the village?—Chiefly his moral influence, but at the same time they are always very glad when they have definite legal powers as we have given them from time to time.

11393. But his influence in the village is chiefly based on his family and position, and on his personal character to some extent also?—It is the other way, I think—that we should select a man of family and position and character to give the duties of headman to.

11394. Is it not the fact that influence of that sort under our *régime* tends to decrease?—I suppose so.

11395. Then, it would be well to establish the position of the village headman more by legal means now, rather than to wait until his moral authority has entirely gone and then try to resuscitate it?—I think the present tendency of our system of appointments is to establish his influence on legal grounds rather than on personal grounds.

11396. You do not think any more could be done?—No, nothing more I think can be done at present.

11397. You advocate a village Council of elders to assist the headman?—There is always an informal Council.

11398. Would you formalize that?—No.

11399. You would not do anything in that direction?—No, not at present.

11400. Has the village headman any power now to raise money in any way for village purposes, say, for making or for cleaning a well?—He has no power to do so, but he would very frequently be the trustee if they had a private subscription of their own for their monasteries and so on.

11401. Is it customary in Burma for them to have private subscriptions?—Only for religious purposes.

11402. Could that not possibly be developed if you had a rural Council; would that not be much better than taxation, if it could be developed?—I do not think there are many purposes applying to a village for which a subscription could be required.

11403. (Mr. Dutt.) When the Settlement Officer is making his assessment is he in consultation with the Deputy Commissioner, or is the Deputy Commissioner kept informed of the rates that he is going to fix?—Not in the process of settlement, but before the settlement is actually brought into force there is a conference held between the Deputy Commissioner and the Settlement Officer, and I think always the Settlement Commissioner also.

11404. Would you have any objection to making that conference compulsory?—No, I should have no objection; I do not know whether it is compulsory or not.

11405. That conference is held before the proposals are sent up to Government for sanction?—Yes.

11406. Have the people any chance of knowing what are the rates fixed before they are finally sanctioned?—I should fancy that they know well enough, but there is no definite formal way of telling them.

11407. Would you object to there being a definite formal way of telling them before the rates are finally sanctioned?—No; I do not think it would do any good, but I do not think it would do any harm.

11408. Is each sub-division divided into a certain number of townships?—Yes.

11409. What would be the average number of townships in an average sub-division?—I should fancy either two or three.

11410. Would each township consist of a number of villages, say about 50 or 100 villages?—Yes.

11411. Each township you say has got a *myook* and a judge?—Most of the townships in Lower Burma have; they are both *myooks*, a township officer, and a township judge; they are both taken from the grade of *myook*, and appointed as such.

11412. One takes the civil cases and the other takes the criminal and revenue cases?—Yes.

11413. When the one who takes criminal and revenue cases is absent, are his cases generally taken by the other officer?—Yes; he is a magistrate, and as such a certain number of cases are sent to him for trial, and he will act for the township officer when the township officer is on tour.

11414. (Mr. Hichens.) As Deputy Commissioner you administer the District Cess?—Yes, it is called the District Fund.

11415. Does all the money belonging to the District Fund, collected in your district, go to you?—Yes. I prepare the budget, which the Commissioner sanctions. It does not go up to the Government.

11416. What objects do you spend the money upon, roads and education?—Yes; and a certain amount of miscellaneous buildings.

11417. Who carries out the work in regard to roads, for example?—Either the township officer or the Public Works Department, as is found convenient.

11418. Do you in your budget allot the money to each township?—No, not as a rule. The principle is that so much goes to roads and so much to education, specifying the works.

11419. How do you get a local opinion?—Not formally, but informally.

11420. Is it possible informally to get at it adequately?—Oh, yes.

11421. Was the Municipal Council of which you were President, elected or nominated?—Nominated only.

11422. Did they exercise any real influence in the preparation of the budget and in the discussion of schemes and so forth?—Yes; the preparation of the budget for instance would be in the hands of the Financial Sub-Committee, of which I was the Chairman for the time being, and we would discuss the various works and so on; I would frame it beforehand; there would be a certain amount of establishment expenditure and so on which would be necessary "as before"; then there would be recurring charges, and as to the balance we should consider what were the most necessary works.

11423. What other committees did they have?—There was a Bazaar Sub-Committee; I think that bazaars and roads went together. Then there was a Hospital Sub-Committee. There was a municipal hospital.

11424. Did the municipality find all the funds for the hospital?—Not all the upkeep; Government provided the Civil Surgeon and one Hospital Assistant I think; the balance had to be made up by the municipality.

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11425. Did the municipality have any control over education?—Yes, there was a municipal school there.

11426. Was that supported entirely out of municipal funds plus the fees charged by them to the people?—Yes, plus half the salaries given by Government. The Government paid half the salaries of the teachers, provided they were certificated teachers, and the balance was found either by fees from pupils or by the municipality.

11427. (Mr. Meyer.) You told us that there were four townships in an ordinary district; how many sub-divisions are there?—From two to three; I should think that four is the minimum of townships.

11428. Is there much magisterial work?—Yes.

11429. Your village headmen have certain powers?—Yes, some of them are granted certain powers.

11430. Does that stop much of the case work coming to magistrates?—No, not very much.

11431. Would it be possible to give the village headmen more powers and so relieve the magistrate from petty cases?—I do not think so—not more than they have at present.

11432. In your experience does the Burman come to the Courts more than he used to?—Yes, I think so; he is more ready to report cases to the police than he used to be—cases that formerly he would have settled himself or have got his village elders to settle for him.

11433. You said that a sub-division may be in charge of a *myook*; in that case he has got *myooks* under him in the township?—Yes, he would be a senior *myook*.

11434. Does the ordinary *myook* do civil work as well as magisterial work?—In Upper Burma, not in Lower Burma.

11435. Does the Deputy Commissioner have much civil and magisterial work in Upper Burma?—No, I should not say much; he has a certain amount of magisterial work. He has very little civil work, that is to say, in the out-districts. He is able to give the larger part of his time to revenue and administrative matters.

11436. In regard to your relations with the excise authorities; is there not a considerable opium preventive staff?—Yes.

11437. Are they under the Deputy Commissioner?—Yes, but somewhat on the same lines as the police; for domestic economy they would not be under the Deputy Commissioner.

11438. But so far as the public is concerned, they are under you?—Yes.

11439. The Excise Commissioner has been only lately appointed in this province?—Yes.

11440. That is why you are not aware of what would happen if you had to refer a question relating to excise; perhaps the lines have not yet been quite demarcated?—That is so.

11441. Do you apply the District Cess Fund at all to hospitals as well as to roads?—Yes.

11442. But not to schools in any way?—I think not.

11443. Are the main roads kept up from provincial funds?—Yes.

11444. Apart from budget control by the Commissioner, is the District Cess Fund subject to much control as to its allocation to particular works?—No, the control is in this way; works costing over Rs. 1,000, I think, have to go up to the Commissioner for sanction apart from the budget with reference to the estimates.

11445. That is what you might call the professional sanction?—Yes.

11446. You see the difference between administrative sanction as to whether the work is desirable or not, and professional sanction as to whether the estimates are in proper order; is it for both purposes, or for professional sanction merely, that they go to the Commissioner?—I presume for both purposes.

11447. Do you find much interference on his part with regard to District Cess work?—No.

11448. In the work you do in connection with the District Cess Fund are you about equally controlled by the Commissioner as in respect of your ordinary revenue work as Deputy Commissioner?—On the whole I should say rather less.

11449. You have no District Cess in Upper Burma?—We have District Funds in Upper Burma. (We have no cess on the land. The receipts are obtained from markets and in other miscellaneous ways.

11450. Does a municipality give grants-in-aid to schools?—Yes.

11451. Has it to send up its proposals in that respect to the Educational Department, or has it got an absolutely free hand?—The Educational Department is always consulted, but I should say on the whole we have a fairly free hand.

11452. Would you consult the inspector of schools or some lower officer?—The inspector of schools.

11453. Would the inspector of schools be in a position, in case of a difference, to refer the matter to the Commissioner or to Government and to try to get the previous decision overruled?—I presume so, but I do not know.

11454. Then as regards sanitation, have you similar relations with the Sanitary Commissioner?—Yes, except that sanitation is chiefly confined to the towns, where it is carried out under the municipal authorities. The Civil Surgeon is always a member of the Committee, and is usually the Vice-President, and the Sanitary Commissioner would ordinarily only be consulted on large measures such as a drainage scheme for the town.

11455. Small matters—latrines and so forth—you and the Civil Surgeon would settle yourselves, without reference to him?—Yes.

11456. Have you any control over the Forest Department in your district?—Not in purely departmental work; in so far as it is revenue work, I have.

11457. On questions of grazing fees or taking up land for forests or anything of that sort?—Yes; as to taking up land for forests, the proposals would always go through me.

11458. And with regard to concessions for cutting small timber or grazing?—No, except with regard to the reservation of forests.

11459. The forest officer is not your assistant in the sense that the District Superintendent of Police is your assistant?—No, I think "colleague" is the word.

11460. You spoke about the transfer of township officers; are those officers frequently moved from one district to another?—As far as my personal experience goes, no.

11461. Suppose you thought that A was better fitted for township 1, whereas he happened to be in township 2, could you get him moved by writing to the Commissioner?—I think so.

11462. You are in favour of the reduction of township areas, that is, of an increase in the number of township officers?—Yes, gradually.

11463. Might not the same result be obtained by increasing the status of the *thugyi*; he is an intermediary, is he not?—I think some time ago it might have been obtained by developing the circle system, but I think it is too late now.

11464. You have nothing corresponding with the revenue inspector of Madras and other provinces—a man below the tahsildar, or *myook* as you call him here—who goes round and inspects the villages?—No; there is the revenue surveyor in connection with the Land Records Staff.

11465. But not in connection with the ordinary collection of revenue and accounts?—No, there is nothing of that kind.

11466. You have nothing in the shape of a deputy *myook*?—No.

11467. As regards the headman; he is not a full-time Government Officer?—No. He is supposed to be the biggest man in the village, or one of the

biggest men whom the Government select as the local representative.

11468. And the man is rather pleased generally with that position?—Yes.

11469. Has he means of his own apart from the remuneration he receives from Government?—Yes.

11470. Are you in favour of Advisory Councils for Deputy Commissioners?—No, not otherwise than the establishment of District Councils which I have suggested might be a useful educational measure; it appears to me that it is not of very great importance whether it is called an Advisory Council or a formally appointed Council.

11471. In any case, any Council you would have, whether for Local Fund matters managed from the District Cess, or for the administration of the district generally, would be a purely nominated body of limited numbers, which the Deputy Commissioner should consult, but whose advice he should not be bound to follow?—Yes.

11472. In regard to the work that the District Cess Fund entails, would it help you at all to have township Councils?—I do not think so.

11473. (*Sir Steyning Edgerley.*) Is the monastic system of education falling into disuse?—Yes. In order to obtain assistance to carry on schools, the schoolmaster is obliged to pass his pupils through certain examinations, and in order to do that he wants to obtain all the time of the boys that is available; the result is that they have less time for the monastic instruction.

11474. He would not get the grant under the monastic system?—He could, but the presiding monks have not altogether accepted the system; a considerable number of them have but not all, by any means.

11475. Do you consider it a great loss that that system is dying out?—Yes.

11476. Can you suggest any measures by which it could be retained?—I think the introduction of compulsory religious and moral training might have that effect; of course that is raising a large question.

11477. If it is indigenous, and in consonance with the ideas of the people is it not rather a pity to lose it?—It is a very great pity to lose the religious and moral training. Under the former system all boys were in the monasteries for a very considerable length of time, during which they got what secular education they could, and they were also trained morally speaking.

11478. Has the matter been much discussed in the province; have they made any endeavour to keep the monastic system?—I gather that it is now being raised more definitely; quite lately it was raised by one of the inspectors of schools in Mandalay; so far as I know, it has been raised from time to time.

11479. Does not the Civil Surgeon go out into the district? How long would he be away from his hospital?—I should think from a week to a fortnight in a month. The Hospital Assistant remains in charge during his absence.

11480. What sort of qualification has the Hospital Assistant?—Some of them are exceedingly capable and very business-like.

11481. Do you think you pay too much for the Civil Surgeon's supervision outside, if you take him away for a week or a fortnight out of a month from the hospital?—I do not think it has any bad influence on the management of the hospital.

11482. You do not think it has a tendency to foster disbelief among the people in the efficacy of medical relief?—I think it has generally a good effect.

11483. You do not complain of the Medical Officer going on tour?—On the contrary, encourage it.

(*The witness withdrew.*)

Mr. O. C. LEES was called and examined.

11484. (*Chairman.*) You are the Officiating Engineer and Joint Secretary to the Government in the Public Works Department?—Yes. Larger financial powers should be given to provincial Governments generally, and to the Government of Burma in particular. Many of the limitations and restrictive regulations were imposed in the first instance to prevent the creation of inconvenient precedents, and, in so far as such a safeguard is really necessary, the powers of Local Governments in the administration both of imperial and provincial revenues must continue to be subject to limitations. In directions, however, in which this consideration can be shown not to apply, and in which the sanction of the Government of India or of the Secretary of State is more or less of a formality, the observance of which throws extra work on the local administration, the restrictions might be removed with advantage. The enlargement of discretionary powers is especially desirable in the case of Burma, as the local conditions there are, speaking generally, widely dissimilar from those of the other Indian provinces. It should be assumed as a principle of general application that a provincial Government is fully competent to administer its own finances. Many of the rules, however, which fetter the free action of Local Governments would appear to have had their origin in distrust of the competence of those Governments. The greater the responsibility imposed upon a Government or upon an individual, the greater I conceive will be the care bestowed by that Government or individual to discharge that responsibility conscientiously.

In the matter of local allowances, travelling allowances and special allowances of all kinds, I am of opinion that Local Government should have much larger powers than they possess at present. I may mention as an instance of the inconvenience of the existing restrictions the case in which the Government of Bengal some years ago wished to give the Executive Engineer in charge of the first

Calcutta Division a fixed travelling allowance of Rs. 100 a month. This was a matter in which the Local Government was fully competent to decide what was required. A great deal of correspondence took place between the Government of Bengal and the Government of India, and it ended in the Supreme Government declining to sanction more than the Rs. 30, which the Local Government had represented to be quite inadequate. In all such matters the discretionary powers of the provincial Government should be absolutely unfettered.

Local Governments should be accorded larger discretionary powers in the matter of providing residences for officials and in fixing rents. The rules should in fact be framed for the assistance and guidance of the Lieutenant-Governor and the Departmental Officers, but should leave the Lieutenant-Governor free to sanction departures from the rules without reference to the Government of India.

Provincial Governments should have larger administrative powers in the matter of making appointments and promotions. Upper Subordinates of the Public Works Department should, for instance, be appointed by the Local Government. Also a Local Government should have greater voice, even if it cannot be granted absolute power, in determining the strength of the establishment of the Public Works Department, both in the gazetted and subordinate ranks.

In my opinion "precedent" occupies too important a position in the administration of the country. A measure which may be salutary and highly desirable in itself is not infrequently thrown out either because it is contrary to precedent or for fear that it may constitute a precedent, and considerations of revenue occasionally unduly dominate the counsels of the Financial Department of the Government of India.

The work of Directors and Inspectors-General is wholly good and they perform very useful functions. In the Public Works Department the

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Inspector-General of Irrigation performs invaluable service in so far as it goes, but his charge is so extended that provincial Public Works do not benefit as largely as they would if his inspections were more frequent. There should be at least two, and possibly three, Inspectors-General for the Public Works in India.

The Public Works Department in Burma is, in my opinion, under-officed. The province is young, but is growing rapidly and the staff is inadequate to supervise the operations of new works that are being carried out all over the province. The *cadres* of both the Engineer and Subordinate establishment should be increased, and in the long run these increases would result in economy of working. Under existing conditions there may be great waste of public money which can never be detected.

Seniority is given too much weight in the selection of Engineers for the higher administrative posts. The Government of India have laid down again and again that promotion is to be made by selection and *not* merely by seniority, but in practice neither the Government of India nor Local Governments give effect to these injunctions. If A and B are two officers, A being senior to B, the fact that B is distinctly, and admittedly, a better and more capable officer than A is never considered sufficient reason to justify his promotion before A. In practice B is promoted before A only if A has distinctly bad reports. Such a practice cannot be properly described as promotion by selection. If larger powers, and, therefore, greater responsibilities, are conferred upon Superintending Engineers, it will be absolutely necessary to pay less attention to seniority and more to merit in selecting officers for those posts.

11485. Are you subordinate to the Chief Engineer or co-equal with him?—Co-equal.

11486. Except that the Chief Engineer settles establishment questions?—Yes.

11487. The arrangement of the department is, Chief Engineer, Superintending Engineers, Executive and Assistant Engineers—Yes.

11488. The "Examiner" is an audit officer?—Yes.

11489. It is suggested that there might be some change in the organization of the Provincial Service, and the engaging of temporary engineers and staff. Would that improve in any way your relations to other departments, or would it be merely a reformation in your own department?—It would not make any difference as regards our relations with other departments.

11490. Then it is suggested that the existing limit of Rs. 50,000 in the case of imperial works, up to which limit alone the provincial Government can give sanction, might be raised to a higher limit? When was this limit of Rs. 50,000 fixed?—I think since 1878.

11491. At that time was the value of the rupee very much higher than it is at present?—The purchasing power of the rupee has since gone down a good deal?—Yes.

11492. So that the effect of maintaining the present limit has been that you can now sanction works of a much less important character than you could when this limit of Rs. 50,000 was first fixed?—Yes.

11493. It has not been merely for the maintenance of limits, but from various other causes there has been an actual decrease in your sanctioning powers?—Yes.

11494. And that amongst other things would be a ground for an increase?—I think so.

11495. What would you fix the limit at in the case of provincial works; you can now sanction up to 10 lakhs?—I think about 15 lakhs would be a good limit to assign.

11496. That would cover all ordinary works?—I think so.

11497. Then it is suggested that full power might be given to write off all losses which arise; have you anything to tell us as to that?—In the case of small losses it is only waste of time to refer to

the Government of India on points on which the Local Government is quite able to form a correct judgment.

11498. How many references do you have to make to the Government of India in the course of the year?—Not very many.

11499. It is suggested that the Local Government should have full power to accept contracts for works which have been once sanctioned; have you anything to tell us about that?—Only that the contract goes up to the Government of India as a formality, and any sort of formality which does not serve a useful purpose might be done away with.

11500. Do the Government of India never question the contracts which are submitted to them?—I have never heard of such a case.

11501. You have served in the Secretariat of the Government of India?—Yes.

11502. Have you yourself when serving there ever questioned a contract?—No.

11503. What limit should be put upon buildings which have to be submitted to the Consulting Architect of the Government of India?—The Local Government should always consult the Government of India Architect in the case of any important building; I should allow the Local Government to decide what buildings were of sufficient importance to justify a reference to the Government of India Architect.

11504. Would you have any buildings submitted?—Yes, any buildings that the Local Government considered sufficiently important.

11505. Is there a rule which now requires you to send all these plans to the Consulting Architect?—Yes.

11506. You would put no limit to the cost?—No, because you might have a quite expensive barrack costing a great deal of money which you would not send up; on the other hand, you might have a building costing not half as much, say a church, about the design of which you might be very glad to have the Architect's opinion.

11507. Do you send very many now?—Not very many; we do send them occasionally. Since I have been here only two within the last two years—the Maymyo Church and the offices for the Deputy Inspector-General of Police.

11508. What about fixing the cost of officers' residences and Government offices?—The Local Government should have a free hand to fix the cost of residences of officers, if the cost is borne by provincial funds. At present the Local Government can only build houses under certain conditions which are prescribed by the Code rules. I would like the Local Government to have absolute discretion; although the rules, which have laid down the conditions under which buildings should be provided, should continue to guide them, if for any reason they cannot be fulfilled, the Local Government should be able to build a house without referring to the Government of India.

11509. At the present moment a house must be provided at such a cost that the rent shall not exceed 8 per cent. of the officer's salary. You want the Local Government to be free to put up a house for one of their servants, so long as the expenditure comes out of provincial funds, and that they should charge him what rent they think proper?—No; I would ordinarily keep the capital cost within the limit of 8 per cent.

11510. Then what do you want?—Suppose the Local Government wish to build a house for an officer in Rangoon, it cannot do it; it has to go up for permission.

11511. It has to go up for permission to build a house, however humble and however cheap?—Yes.

11512. The Local Government will have sufficient sense not to spend more money than it is obliged, and will not put up a palace for an Assistant Collector unnecessarily?—No; and also, it will be safeguarded by the rule that the rent which will be obtained from the building will ordinarily be

3½ per cent. on the capital, after paying for the cost of maintenance.

11513. Are there a great many of your buildings which you have put up for local officers and which you have subsequently found to be very expensive?—In some places we find that we cannot build on the 8 per cent. limit. Then the Government of India tell us we may build up to 12 per cent., but they also impose the condition that all the buildings in the province must return 3½ per cent. interest; that means to say that the tenants of the other houses have got to pay the difference between the 10 and the 12 per cent., as a tenant cannot be charged more than 10 per cent. of his salary.

11514. Is the whole cost of the houses lumped together, and is a man charged rent not only on his own house, but partly for some other person's house?—Yes.

11515. Is that satisfactory?—No, I think it is not.

11516. You think that the Local Government ought to have a free hand in this matter subject to the 8 per cent. limit?—Yes, but the Local Government should have discretionary power to exceed the 8 per cent. limit in special cases.

11517. You suggest that this lumping of the cost of residences ought not to continue?—Not that, but that a building that cannot be built for the 8 per cent. limit ought to be taken out of the category of buildings on which it is necessary to show a return of 3½ per cent. interest; Government should not expect to receive in every case the interest on their money plus the cost of maintenance.

11518. Inside your own department are you pretty free from the control of the Local Government; are you harassed by unnecessary control?—No, we are not. The Superintending Engineers might have rather more powers. I am not harassed at all.

11519. Have you a large amount of correspondence in your office?—Yes, with the Heads of Departments, Commissioners, and so on.

11520. Do you have to send a great portion of that on to the Lieutenant-Governor?—I send up a good deal to him as Secretary.

11521. Of the amount of correspondence which reaches you for decision, what proportion do you send on to the Lieutenant-Governor and what proportion do you decide yourself?—It is difficult to answer; I should say 25 per cent. goes up to the Lieutenant-Governor.

11522. Of that 25 per cent. are there a certain number of questions which you yourself could settle off-hand without further reference?—I should think there are some of them.

11523. What is the class of questions which you could settle yourself without reference?—It may be only a local rule, but in the case of administrative sanction the Lieutenant-Governor likes to see everything that is going to cost more than Rs. 5,000.

11524. Does that rule, wherever it originates, cause the consumption of unnecessary time?—I would not go so far as to say that, but one might have a little wider discretion. There are some cases which are not only determined by the limit of money. The Secretary could take up everything that was important, whether it was more or less in amount.

11525. Are most of these questions on points of policy or on points of detail?—They are most of them on points of policy, those that go up to the Lieutenant-Governor. Any proposition to do any work, or build any building, of which the roughly estimated cost is more than Rs. 5,000, has to go up to the Lieutenant-Governor himself.

11526. You think that some of that might be saved?—I think so.

11527. Could the 75 per cent. which represents the correspondence between you and the departments and subordinate officers be saved?—I have been trying to save a good deal of it by marking the whole file, so that there shall not be any

copies of letters necessary; the officer concerned simply looks at what you have written, gives the reply and sends the thing back.

11528. That is more or less a mechanical saving, but could any saving be made of the first reference to yourself by giving greater powers of sanction?—Yes, the Superintending Engineers, for instance, might have more powers.

11529. In what particulars would you suggest that they could be set free?—After a work has been administratively sanctioned, the Superintending Engineer has to send the detailed estimate of the project up to the Local Government for sanction if it exceeds Rs. 10,000; I think the limit might go up to Rs. 50,000.

11530. Would that cover most of the works that come up to you in the course of the year?—It would cover a very large portion of them.

11531. Is the experience of the Superintending Engineer sufficiently wide to enable him to assume those responsibilities?—If the Superintending Engineer is properly selected, he ought to be competent to do so.

11532. Is promotion by selection in the Public Works Department, or is it taken that seniority is the first and only requisite?—I do not know that it is the only requisite, but it is the principal one.

11533. If a man has come to the top of his class, and there is a place open, does he get it?—Yes. Selection, as far as my experience goes, only occurs in cases where the senior man has bad reports against his name.

11534. It goes on the principle of sometimes excluding a bad man, but very seldom selecting a good one?—Yes.

11535. And you do not consider that satisfactory?—Very often you do not get the good man at the top of the tree.

11536. Then with regard to the Executive Engineers, what is the limit you suggest?—I should suggest Rs. 5,000.

11537. Is it in respect of sanctioned plans that you want the extension to be given to the Superintending Engineer and to the Executive Engineer of power to sanction up to Rs. 50,000 and Rs. 5,000 respectively?—Yes, after administrative sanction has been given.

11538. You tell us that a great deal is made of precedent in this country?—That was the impression I formed when I was in India.

11539. Are not precedents very common in all countries?—Yes, it is only that I think it unduly influences the Government in certain cases.

11540. You think there is a tendency to say, "This has been done before, therefore it must be done again"?—There is too much attention paid to that. I think it sometimes dictates these rules and restrictions.

11541. What are your circles of administration; has a Superintending Engineer jurisdiction within a certain geographical area?—Yes, it is not fixed as a rule by the geographical area so much as by the divisions; he has so many divisions under his charge.

11542. He is supposed to be able to control, say, three Executive Engineers?—Yes, as a rule more, about four or five.

11543. The Superintending Engineer writes to you on matters of roads and buildings and to the Chief Engineer and the Secretary to Government in the case of irrigation?—Yes.

11544. Has the Superintending Engineer power to move the Executive Engineers about within his command?—No.

11545. Is that a delegation that might reasonably be made to him?—I do not think it would be a good thing.

11546. How many years' service has a Superintending Engineer?—About 19 years.

11547. Can he move about any of his subordinates?—Yes, he can move about his subordinates.

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11548. You have served in other provinces?—Yes.

11549. Do you know whether there is any difference in this province as to the limit of sanction by either Superintending Engineers or Executive Engineers as compared with other provinces?—No; the limit assigned in the Code is Rs. 2,000 for the Superintending Engineers, with the permission of any Local Government to increase that limit up to Rs. 10,000 if it thinks fit.

11550. And the Local Government here has increased that limit?—Yes.

11551. So that you have all the powers here that the Local Government can possibly give you?—Yes.

11552. Do you pass those on, or does the Local Government delegate them direct?—I only pass them on as Secretary.

11553. Suppose that full power were given to the Chief Engineer in connection with subordinate establishments and accounts of clerical establishments, would he, having got the full control over the establishments, delegate unless he was compelled to do so; would he really delegate the powers transferred to him to his subordinates below him?—I do not think he would, any more than is done at present.

11554. Have you ever made representations to the provincial Government that it would be useful for your department if your subordinates had fuller powers than they have?—No.

11555. Did you ever, as a subordinate, suggest that to your superior?—Yes, very often.

11556. But you never received them?—No.

11557. Do you get representations now made to you?—I am not in a position to do that now, because I am not in charge of the Establishment Branch.

11558. I see that you, so far from deprecating the introduction of Inspectors-General, would like to have two, if not three, in India. Would not these three gentlemen clash with each other?—I would give them quite different branches—one would have purely irrigation, another would have buildings, and another Public Works.

11559. (*Sir Steyning Edgerley.*) Do you consider that the Chief Engineer under a Local Government, if properly selected, has sufficient knowledge and experience to do without further inspection from above?—No, I think the great value of outside inspection is in order to introduce improvements that are made in other provinces. I saw in the case of the Buckingham canal in Madras that long after the Orissa Coast canal had been finished, the Buckingham canal was still struggling with problems that had been settled in Orissa, not many miles away.

11560. Does the Inspector-General for Irrigation, when he comes down and inspects a work, or when he is consulted, put up notes for the Government of India?—Yes.

11561. Might that lead to the Chief Engineer of the Local Government being overruled as to details, or even as to design?—Yes, that might be so.

11562. And you might get forced to take up lines and designs of work which you did not wish to take up at all?—That is quite conceivable.

11563. The Inspector-General, though he can get help and advice, cannot know all the provinces of India sufficiently well to impose such orders with authority?—No, I do not think that he would ever try to do so.

11564. So you would practically limit him to help and advice?—I think so.

11565. Do you think that he should go into matters other than those which are purely technical; such matters as the correctness of estimates of revenue and so on?—No, I think the details of a project are as a rule what he is wanted for. I do not think the matters you mention would fall within his province as a rule.

I should have thought that they would have gone to the Revenue Authorities.

11566. But at the present moment the Inspector-General of Irrigation, if he does note to the Government of India upon a project, goes into all those things?—Yes, in irrigation works he would. I think that any outside opinion is always useful; it may be correct or not, but it is of great value.

11567. But suppose it comes down with authority?—I do not think that is good; I do not think he ought to be able to upset the local opinion upon a matter of that sort.

11568. You suggested that Executive Engineers should pass plans and estimates for approving works up to Rs. 5,000. Would you give that to all Executive Engineers?—No, I would only give it to personally selected Executive Engineers.

11569. If you got a really good grade of Executive Engineers who had been for years in the country it might be an inadequate amount?—Yes, but his access to the Superintending Engineer is so easy that it would not matter; you only want to cover the large number of small cases that occur.

11570. About the rent of Government buildings, is it your experience that official rents, that is to say rents of Public Works buildings, are relatively higher than the rents of buildings in the same station built by private persons?—In Burma they are very much lower; in Bengal they were often higher.

11571. Did you ever hear it made a grievance that the rents were much higher?—I did know one Executive Engineer who considered it was a grievance, at Bankipur; it was because in all the neighbouring districts rents were so very low.

11572. At Bankipur, could the officer who first occupied the Government bungalow have housed himself in that same place at less cost?—He said he could; I was not stationed there myself, but he used to complain. I think it was an isolated complaint; I do not think it is the rule.

11573. In Bengal, suppose you built a Collector's or a Judge's house, what does the rent come to?—The rent in Burma comes to about between 6 or 7 per cent. of the officer's pay.

11574. You do not think that excessive at all?—No, not at all.

11575. Are not all these restrictions not restrictions by the Government of India, but imposed by still higher authority?—I believe they are, some of them.

11576. (*Mr. Meyer.*) Mention has been made in various memoranda about the re-organisation of the Public Works Provincial Service; are you aware that that is now being taken up by the Government of India?—I knew that they had been considering it.

11577. Under those circumstances, naturally, you would not move in the matter until that has been decided by the Government of India in conjunction with the Secretary of State?—Yes.

11578. How far are these Upper Subordinate establishments appointed by the Government of India?—I believe that orders have come within the last few days which give the Local Government very much more power.

11579. What do you mean by the Upper Subordinates?—Anything above an overseer, supervisor, and sub-engineer. The pay ranges from Rs. 250 to Rs. 450.

11580. When you speak of these appointments being filled by the Government of India, you do not refer to the rule about the creation of a new appointment, but the actual filling of a post?—The actual filling of a post.

11581. Hitherto, has the Government of India filled all these posts in every province?—Yes, outside Madras and Bombay.

11582. By what class of men?—Men trained at the Government Engineering Colleges. There are

certain rules; the Local Government has to appoint one man a year from its own College.

11583. We have got a certain number of Engineering Colleges in India, the chief of them being Rurki. These turn out a certain number of qualified men in the year, and the Government of India distributes those among the provinces?—Yes.

11584. Does the Government of India interfere with promotions subsequently, or only first appointments?—Only first appointments.

11585. You can promote a man to first grade overseer or supervisor at your own discretion?—Yes.

11586. What is the nature of the orders which have lately been passed, to which you were referring?—The rules at present are that the Local Government cannot promote a lower subordinate, a sub-overseer, to fill a vacancy in the Upper Subordinate ranks.

11587. Do not the recent orders allow the Local Government to select their own men entirely, provided they give the first choice to College men; that is to say, you have the full power of appointment, only you must, so long as he is available, take a man who has got a College diploma?—I believe so.

11588. What you want is full power of appointment in these grades, subject only to the man having an engineering diploma?—Yes.

11589. Suppose you have not got a man with an engineering diploma and want to put one in, would you get the sanction of the Government of India as a special case, or would you act on your own authority?—I cannot conceive a case of our not being able to get a man with a diploma who was well qualified.

11590. You do not contemplate the case of a Local Government putting in men who are not properly qualified?—Certainly not.

11591. It has been suggested in His Honour's memorandum that the Local Government should also have its own engineering establishment with respect to Imperial Officers. At present you are not allowed to appoint men beyond the rank of Executive Engineers, the appointments of Superintending Engineers and Chief Engineers being made by the Government of India?—Yes.

11592. Are you in favour of giving the Local Government full power in relation to those officers?—No, I do not think I am. It is desirable that officers should go from one province to another in the higher grades; it is good for the province and good for the men. I do not know that any particular good would come from allowing a Local Government to promote its own men right up to the very top.

11593. Do you think that a man who has been trained up in Burma all his time, and was suddenly made Superintending Engineer in the Punjab, would be likely to be a success there, or *vice versa*?—The man who has been as a Superintending Engineer in Burma might do the same class of work in the Punjab, and might give the Punjab some very good, useful hints.

11594. As a scientific officer perhaps that is so, but are there not other matters, such as knowledge of the people, knowledge of the local revenue law and customs?—Well, in that way, of course, he would be at a disadvantage.

11595. But you are prepared to incur that disadvantage for the sake of circulation?—I do not mean to say that I would recommend circulation, but I would keep the power with the Government of India, so as to enable them if the case arose to transfer an officer.

11596. If the Local Government can appoint its own Commissioners of Divisions, why should it not appoint its own Superintending Engineers at any rate?—I do not think that there is very much against the proposal, but I regard it as an unnecessary change.

11597. You are in favour of increasing from 10 to 12½ lakhs, or something of that sort, the sum

within which a Local Government can sanction a project from provincial revenues?—Yes.

11598. You are aware that under the present rule any project of above 10 lakhs, or 12½ lakhs if it includes establishment charges, has not only to go to the Government of India, but to the Secretary of State?—Yes.

11599. Therefore it follows that the Secretary of State's control must also be relaxed?—Yes.

11600. With regard to writing off losses, what is the limit within which the provincial Government can write off losses?—I cannot remember exactly; it is very small.

11601. You are in favour of the provincial Government having full power to write off losses and analogously to write off advances to contractors which are irrecoverable?—Yes.

11602. Is it not the case that in certain provinces the Government of India share with the provincial Government the expenditure on certain irrigation works?—Yes, I was not referring to irrigation works at all.

11603. Suppose the Government of India share the expenditure and are affected by the writing off, would you give the same free hand to the provincial Government?—I think so. I think the Government of India can leave the Local Government to decide in a matter like that.

11604. You think that, as long as the provincial Government pays part at least, the Government of India can trust it?—I think even if it did not pay anything at all the Government of India could trust it.

11605. Is it not rather an elementary business principle that people cannot be trusted to be so careful with other people's money as with their own?—A man gives his agents as a rule very free powers.

11606. In what cases, roughly speaking, have you to go up to the Government of India for sanction of a contract?—Anything that would cost more than 10 lakhs for works alone.

11607. In such a case you have got to make a double reference practically; first, under the financial rule, secondly, you have to go up as to the sort of contract that is to be executed?—Yes, if the work is done under a large contract.

11608. Is the second reference necessary?—No.

11609. If the Public Works Department carry out the work themselves there is no need for the second reference, but if they do it by contract then you have to refer?—Yes.

11610. (Mr. Meyer.) The ground for the restriction, I suppose, was that the Public Works Department might be expected to do it themselves; or can you conceive any other reason for the restriction?—I think the Government of India considered that sometimes other people in other provinces might be affected by a large contract.

11611. That you might take off the contracting force from one province and drain it into another?—I might employ a contractor from Bengal, and the Government of India might think that they knew much more about that contractor than I should know in Burma.

11612. You mean about his antecedents and trustworthiness, and so forth?—Yes.

11613. It is suggested that power should also be given to decide whether tenders for work instead of being invited publicly, should not be taken privately; is there not some danger of jobbery, or accusations of jobbery, if you once depart from the system of public tender?—There is danger of the accusation of jobbery no doubt, but I do not think there is any danger of any real jobbery.

11614. Is it not more satisfactory to go about the matter openly?—I do not think so, because I think you often get bogus tenders, or tenders which you know the tenderers would not be able to comply with properly, and you have to reject those and perhaps to accept the tender of a man who tenders at much higher rates, and that gives rise to

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allegations by other people that the selection has not been fair.

11615. What do you mean exactly by the system of private tenders?—I would go to a contractor who has proved that he has done good and economical work, and offer him the contract at certain rates.

11616. You do not think that that would have dangers?—I do not think so—not if it is done by the Executive Engineers.

11617. You said that there need not be any fixed rule as to the Local Government sending up designs of buildings to the Consulting Architect of the Government of India, but that they should do so whenever they thought it advisable. Human nature being what it is, might there not be some risk of the Consulting Architect not caring to trouble about matters which by rule he was not obliged to study, especially if they came to him in numbers from some particular province?—If he did that he could send them back again with a short opinion; it is very difficult to assign a correct limit; that is one reason why I should object to a financial limit.

11618. About the rent of houses, at present no officer can pay more than 10 per cent. of his salary; that is to say, in the case of an officer with a salary of Rs. 1,000 the maximum rent he would pay is Rs. 100. Now, suppose you built him a house the commercial rent of which was Rs. 200, would you charge him any more, or would you still limit him to Rs. 100?—But I would not build him a house the commercial rent of which was Rs. 200.

11619. If you did you would be making him a present—you would be adding to his salary practically?—Well, I do not think that, put in that way, it conveys a very correct idea of what actually happens.

11620. The restrictions on these houses are designed for two reasons: first, to prevent an addition practically to salary by officers getting house accommodation at unduly low rates; and secondly, to prevent money being spent unremuneratively on buildings for officers which might be spent more profitably on roads and bridges or anything else?—Yes.

11621. How exactly do you propose to obviate these two dangers when you ask for a free hand for the Local Government in these matters?—I think, when these rules were first proposed for observance by Local Governments, the Government of India wanted to inculcate throughout in India the general principles on which houses should be built; those rules have now been observed for so long that every provincial Government now understands fully what those principles are, and the necessity for those rules exists no longer.

11622. It would not occur to you to draw a line between Provincial and Subordinate Officers (using the term "Provincial" according to the status of the officer)? Would you draw a distinction between those classes, and refer matters relating to the one for sanction and give the Local Government a free hand in regard to Provincial officers?—If it were necessary to refer upon any matter, I think that that would be a good distinction.

11623. You spoke of the classification of houses under which an expensive house in Rangoon is likely to be grouped with a cheap house at Prome, say. Is that classification forced on you by the Government of India?—It is not forced, but in certain districts, say in Magok, where rates are especially expensive, it costs 25 per cent. more to build a house of a given kind and size than it would in other parts of the province; it is impossible under the 10 per cent. limit to build a house there that would do for the man you want to build it for.

11624. Was not the classification designed to prevent your having to get separate accounts for every house?—Yes.

11625. And the Government of India, in the same resolution that you have quoted gave the Local Government absolute discretion as to grouping?—Yes.

11626. Therefore there is no necessity to group the houses in Rangoon with the houses in Prome; you can make as many groups as you like?—But they are all subject to the 8 per cent. limit; you cannot spend more money on houses in the city.

11627. That is true, but as regards the group system you have full discretion?—When we have asked to exceed the limit, the Government of India have said, "Very well, you can spend up to 12 per cent." but I say that that concession is not a concession at all, because all other tenants have to pay the difference between the 10 and the 12 per cent. because they are in the same groups.

11628. But could you not break up the groups as much as you liked?—No, because the province as a whole is supposed to return 3½ per cent. on the total number of houses in class I.

11629. There is rather a close restriction in regard to Government houses and circuit houses. Outside maintenance charges you cannot spend more than Rs. 15,000 on a Government house without going up to the Government of India?—Yes.

11630. Is it suggested that the Local Government should have a free hand in that matter?—I think the Lieutenant-Governor has suggested that.

11631. You are aware that the Viceroy could not sanction himself any addition to his own house; he would have to get sanction of the Finance Member and the Public Works Member, would he not?—Yes.

11632. The Governor of a province similarly has two Executive Colleagues on the Council?—Yes.

11633. A Lieutenant-Governor might act alone?—Yes.

11634. Might there not be some risk of a man sanctioning large expenditure on his own amenities?—I think the risk would be very small; there might be some risk possibly.

11635. Would you obviate it by having a committee on the subject which the Lieutenant-Governor, on that particular point alone, could not overrule?—Yes, that would be a very good idea.

11636. You refer a good many questions from yourself as Chief Engineer to yourself as Joint Secretary?—No, I do not.

11637. There has been a reference from the Government of India on the very point you were speaking of, as to the larger powers to Superintending Engineers and Executive Engineers?—Yes.

11638. On one point they propose to go further than you do; they propose to give the Superintending Engineers power up to a lakh of rupees?—They say Rs. 50,000 or a lakh. I think Rs. 50,000 is sufficient.

11639. It has been suggested that Commissioners and even Deputy Commissioners might have certain powers of administrative sanction in regard to works; are you in favour of that?—Yes.

11640. It would be easy enough in regard to the District Cess Fund, because it is an earmarked account, but how would it work in regard to general revenues?—I think it has only been proposed in regard to District Cess Funds that their powers should be increased.

11641. Would you apply it to general revenues by giving a budget allotment to the Commissioner up to which he might sanction administratively?—Yes, I think that might be done, up to certain limits.

11642. It was stated by one witness yesterday that Public Works Officers in this province allowed too much importance to revenue considerations in carrying out works; that is to say, that they declined to undertake works which would not pay immediately. Do you consider that there is any foundation for that?—Yes, I think there is. In 1903, I proposed schemes in Bengal, which would have been enormously valuable to the province, and they have been hanging fire ever since because of the difficulties of revenue.

11643. We are not thinking of the same thing, I am referring to specific allegations that were made that the officers of your own department would not

look at certain things unless they were likely to pay?—No such case has come before me.

11644. With regard to the consideration of revenue by the Inspector-General of Irrigation, the works with which he is largely concerned, I take it, are productive works, and the whole question of whether a work will be productive or not depends on the amount of irrigation revenue which that work will fetch. Therefore, if the Inspector-General of Irrigation cannot give his views upon that his opinion is not worth much?—I think he ought to give his opinions upon it.

11645. And similarly with regard to protective works, for which the funds are limited?—Yes.

11646. You state that you know instances in which the Finance Department of the Government of India were unduly swayed by considerations of revenue, can you quote one or two?—There is the instance I have given about the refusal to allow a fixed travelling allowance to the Executive Engineer of the first Calcutta Division.

11647. That was not a very large affair?—No, but it is one of a good many.

11648. Were not these fixed travelling allowances laid down after careful consideration by the Finance Committee?—A great number of years ago.

11649. An officer says that he requires two horses in order to go about a particular area, and that, therefore, the State must pay him the upkeep of those two horses; hypothetically is it not possible that an officer might also use those two horses for his own private advantage?—In the abstract I say that he could only claim from Government the cost of the horses which he was bound to maintain for his Government work.

11650. And in most cases he is supposed to keep a horse for Government work by virtue of his position; a Civilian, for instance, is supposed to keep up a certain number of horses; does he get a fixed horse allowance?—There is no such rule laid down. If an officer is posted to a very expensive place he would not spend more than he is obliged to.

11651. May there not be a difference of opinion with regard to conveyance allowance, which is a matter outside the ordinary rule?—I do not think there is any chance of a difference of opinion as to the necessity.

11652. (*Mr. Hitchens.*) You are responsible for roads and buildings?—Yes.

11653. Do you prepare the budget in regard to those matters?—Yes, the budget is made out by works estimates from the Superintending Engineers. The Superintending Engineers make out the budget for their circles.

11654. Does the circle correspond to an administrative district?—No.

11655. Do the Superintending Engineers consult the several Deputy Commissioners in the districts concerned?—Yes, very freely.

11656. Are Commissioners consulted at all?—Yes.

11657. Then the proposals are sent with their comments to you, and you compile the budget from these various statements?—Yes.

11658. In your compilation, you do not feel obliged to carry out the recommendations of the Commissioner as against your local Superintending Engineer?—I should give any recommendation of a Commissioner very great weight; in fact, if a Commissioner recommended a thing I would not overrule that without going back to him again.

11659. But, that having been done, the budget is submitted in the ordinary way; when it is passed, the money voted in respect of each district is practically allotted to the Superintending Engineers?—Yes.

11660. And they can within certain limits expend that money without further sanction?—In the case of works which have been approved administratively; but occasionally, I think, money gets put into the budget for works which have not been so approved.

11661. But in the case of all works which have been approved administratively they can go ahead?—Yes, and they can go on without any further sanction.

11662. Then there is always a certain amount of latitude given to each Superintending Engineer; that is to say, he has a fairly large allotment, and he may vary it within certain limits according to the exigencies of the case; a provision which may have been approved administratively may for diverse reasons be held back?—Yes.

11663. He may have further crumbs at his disposal for something else?—Yes, but he cannot change the budget allotment from one to the other without sanction. He can change it under sub-heads, and within one sub-head.

11664. The Commissioner or the Deputy Commissioner has nothing to do with that?—Only by suggestion, or by consultation with the Superintending Engineer.

11665. They can write to the Superintending Engineer asking him, for example, to repair such and such a building, or such and such a road, but it rests within the discretion of the Superintending Engineer as to whether he does it or not?—Quite so; but the Superintending Engineer would not ordinarily decline to do it.

11666. You do not think it advisable that the Commissioner or the Deputy Commissioner, as the case may be, should have further powers in that matter. To put an extreme case, you would not reverse the process, that is to say, give the Commissioner a certain grant in respect of Public Works, and give him the discretion which now vests in the Superintending Engineer?—The discretion which lies with the Superintending Engineer is to sanction estimates after they have been approved generally; that is a professional matter which the Commissioner would not be able to do. But as regards the alteration of heads of the budget, I think the Commissioner, in matters which concern him, would be quite as competent to do it as the Superintending Engineer.

11667. But on the other hand there is a certain amount of latitude, for example, as to whether this or that road or building should be repaired, or this, that, or the other building should be begun or taken in hand first?—Yes.

11668. At present the Superintending Engineer is responsible for that?—I do not think there is any hard-and-fast rule. As to whether a departure is to be made from what has been laid down in the budget, just as much weight is given to what the Commissioner would say as to what the Superintending Engineer would say.

11669. But the final word rests with the Superintending Engineer?—No, it rests with the Local Government; the Superintending Engineer cannot alter that; he cannot make any change himself.

11670. (*Mr. Dutt.*) Are you in general agreement with the opinion laid down in the Lieutenant-Governor's note about recruiting the Provincial Service locally, and that all appointments above Rs. 250 a month should be placed in the Provincial Service?—Yes.

11671. Suppose you wanted 10 men in the Provincial Service; would you enlist them by competitive examination?—I should think that might be one way of doing it.

11672. And the same rule would apply to the Subordinate Service, supposing you did not get properly qualified men in the province itself?—Yes.

11673. (*Sir Frederic Lely.*) What, briefly, are the relations between the Deputy Commissioner and his Executive Engineer?—They are about on the same standing.

11674. And each on his own footing?—I think so.

11675. They have absolutely nothing to do with each other, practically?—Not more than if they were agents of two separate houses of business, we will say?—That is so, except in so far as their interests are the same in a great many cases.

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Mr. O. C. Lees. 11676. And so far as they may be personally friendly with each other?—Yes.

12 Dec., 1907. 11677. Suppose the Executive Engineer was carrying on a work, and the Head of the District came to know in the course of his touring that the rates on it were excessive—much higher than was justified by the prices of labour and material in the district at the time; would you consider it his duty to say anything, or do anything?—Yes, distinctly. He ought to inform the Executive Engineer, and if the Executive Engineer did not take any action I think he should inform the Commissioner, and the Commissioner would take action. He would write either to the Superintending Engineer, or to me.

11678. Suppose he wrote to the Superintending Engineer and the Superintending Engineer said, "It is according to the sanctioned schedule of rates, and I do not propose to do any more in the matter"; would anything else happen automatically, or would the suggestion be allowed to drop?—It would depend upon whether the Commissioner was satisfied with that reply or not; if he thought the work could have been done more cheaply, and that the Superintending Engineer was not correct, he would refer the matter to Government.

11679. Are you quite clear that, as a matter of fact, the Deputy Commissioner would not be considered as interfering beyond his own province in taking note of a matter like that?—He might be so considered by the Executive Engineer concerned, but I think the other people, the superior officers, would be only too pleased.

11680. Still, it would be a very unusual thing for him to do, and probably it would create friction between him and the Executive Engineer?—It might.

11681. Might that be avoided by laying it down clearly that the Deputy Commissioner, as Head of the District, is bound to take notice of anything of that kind?—Yes.

The Hon. Mr. H. W. V. COLEBROOK, M. Inst. C.E., was called and examined.

The Hon. Mr. H. W. V. Colebrook. 11690. (Chairman.) You are Chief Engineer and Secretary to the Government in the Public Works Department?—Yes.

12 Dec., 1907. 11691. Your duties are co-equal with the Joint Secretaries?—Yes; we have got each our own departments, but I control the *personnel* on both sides.

11692. Will you describe briefly the organisation of the department in Burma?—The sanctioned *cadre* strength of the permanent Engineering Staff, Public Works Department, Burma, is:—

Chief Engineers	2
Superintending Engineers including Sanitary Engineer, but excluding Superintending Engineer Architect	7
Executive Engineers	41
Assistant Engineers	42

In addition a Superintending Engineer Architect has been sanctioned temporarily for a period of three years from October, 1905. An Executive Engineer is supplied from the Burma establishment to the Administration of the Andaman Islands, the *cadre* strength having been increased by one officer for this purpose. As regards the subordinate establishment, the *cadre* number of Upper Subordinates is 97, of whom one, a Supervisor, 2nd grade, is supplied to the Administration of the Andaman Islands. Lower Subordinates are entertained within a fixed money limit.

The above establishment has been supplemented by the engagement of temporary Engineers for the Engineer staff and temporary Upper Subordinates for the Subordinate staff. There are at present about 26 temporary Engineers of whom 4 (one of these recommended to be brought on the permanent staff) are Covenanted Engineers appointed by the Secretary of State for five years. The permanent Engineer and Upper Subordinate staffs have never reached the full *cadre* strength,

11682. Suppose the Executive Engineer is making a road, and he gets metal from a certain place, and the Deputy Commissioner, being an observant man, thinks that quite as good metal might be got from a nearer place and, therefore, at cheaper rates. Would it not be considered as interfering if he put that down on paper?—Not at all; on the contrary people would be extremely pleased if he would.

11683. I can understand your being pleased as Head of the Department, but how about the Executive Engineer; would there not be friction there?—I do not think so. Taking it all round, the relations are so good between the Superintending Engineers and the Deputy Commissioner that if the Deputy Commissioner were to give any kind of assistance of that sort, the Superintending Engineer would be very pleased.

11684. But, according to the rules of the administration as laid down, would the Deputy Commissioner be expected to interfere in a matter like that?—I do not think the rules would prevent any such interference.

11685. Would it not be considered rather an unusual thing for him to do?—Yes, it would.

11686. Now, as to the Inspector-General; his duties, as you describe them, are to carry the experience of one province to another province all round India?—I think so.

11687. At that rate he would scarcely be quite efficient for his work in less than three years, shall we say; he cannot in less than that time acquire sufficient general information to be useful to the fullest extent?—It would depend on what his previous experience was.

11688. I am assuming that his previous experience had been confined to one province?—Then I think it would be so.

11689. You would say that to appoint a man for six months to an appointment like that would be rather an anomaly?—I should think so.

(The witness withdrew.)

and are still much below full strength. The operation of the department consists in the erection and maintenance of civil buildings for all the Government departments, including residential houses for officials with provincial and Incorporated Local Funds; the erection and maintenance of military works and buildings; the construction and maintenance of roads, of light-houses along the coast; of embankments along the river Irrawaddy and drainage works wherever required; of the construction, management and control of provincial irrigation works and of large major irrigation works made with imperial funds, and the distribution of irrigation water from these canals; and the design and construction of waterworks and sanitary works in towns.

The province is divided into five Superintending Engineers' circles for all Public Works except irrigation, and one Superintending Engineer's circle for irrigation solely, whose operations are confined almost entirely to Upper Burma. The Sanitary Engineer, who is also a Superintending Engineer, attends to sanitary work in the whole province. There is also a Superintending Engineer Architect who is entrusted with the designs for, and supervision of, the construction of the large public buildings in Rangoon, and is also employed in the preparation of designs for important buildings in Burma generally.

The addition of Upper Burma to the British possessions, and the extension of the limits of this province to its present boundaries, necessarily produced a large expansion in the operations of the department, and in consequence the staff was increased from time to time to meet the rapidly increasing demands for buildings and other Public Works required for administrative purposes, for improvements to communications everywhere, and for the provision of greater facilities for the development of trade. The present *cadre* numbers

for the provincial establishment of Engineer Officers and Upper Subordinates, and the money limits laid down for employment of Lower Subordinates, were sanctioned less than three years ago, but already this scale and limit have been found to be inadequate, and advantage has been taken of the permission to the Local Government to supplement Engineers and temporary subordinates. This temporary establishment has now reached a large proportion of the total, and shows every tendency of steady growth; it is a question whether a revision in the scale of the permanent establishment is not again desirable, and the necessity for such a large supplementary establishment removed thereby or reduced. In connection with reorganization two important questions appear likely to come under consideration, the organization of the Provincial Service, and the system now followed in engaging temporary Engineers and other temporary establishment, with special reference to the remunerations and prospects of advancement available to such establishment. It is suggested that the members of the Provincial Service should be placed on a separate list from the Imperial Service for promotion, and the recruitment for the Provincial Service should continue to be made as at present in India. Appointments should be made by the Local Government within a fixed *cadre* number. All the present members of the Upper Subordinate Establishment drawing salaries of Rs. 250 and upwards should be transferred to the Provincial Service and given gazetted rank. Below Rs. 250 there should be one Subordinate Service, all appointments to which would be made by the Local Government, who may obtain recruits from any source which the Local Government considers suitable and available. The Local Government might be given the power to transfer well recommended Subordinates of the higher grades from the Subordinate to the Provincial Service.

As regards the delegation of powers to Provincial Governments the following suggestions are made. Increased financial powers may be given in the matter of sanctioning estimates. The existing limit of Rs. 50,000 in the case of imperial works in Burma may be raised to two lakhs. In the case of provincial and local funds it is proposed that the power of sanction may be unlimited. It may seem somewhat revolutionary to say that there should be no control over expenditure of provincial funds, and that a very great development in the delegation of powers is reached by this proposal on the present limit of sanction to works costing up to Rs. 10,00,000, which is also the limit of the powers of the Government of India itself. It would, however, be generally conceded that the Local Government is the best judge of its requirements as to public works, and as to the designs most suited to the conditions and to the methods of execution of the same. On some occasions the submission of a large project for approval would appear to be a mere formal procedure, when professional scrutiny of the project is clearly uncalled for. For example, it is decided that an irrigation work, one of several canals originally constructed by the people of the country, but subsequently taken over, improved, and maintained by Government with provincial funds, should be further remodelled and extended and provided with the necessary distributory channels for efficient working; the project is clearly remunerative in return and will be beneficial in its results, but the expenditure to be incurred in its completion cannot be retained within the limit of ten lakhs for works, while the designs for the project are of ordinary nature and call for no special attention. Here the reference of such a project to the Government of India for approval and sanction to the expenditure would appear to be superfluous, and the Local Government should have the power to deal with such works.

There have been no administrative reforms except in establishment matters. Briefly these reforms have been initiated in the case of subordinate establishments by the provincial Government, and in the case of superior establishment by the Government of India. Proposals for changes in the *cadre* numbers of Engineers as well as Upper Subordinates have necessarily been put forward by the Local Government. Changes in internal organization

of the department, in classification and salaries of officers, and in improvements in salaries and prospects have been carried out by the Government of India. Similarly, changes in the administrative units of circle and divisional charges have been proposed by the Local Government. It would be desirable to allow provincial Governments to develop their administration on their own lines, as experience or the appearance of new conditions calls for changes in existing methods. Local Governments would no doubt be glad to avail themselves of suggestions of reform introduced by other provinces, if such reforms were found suited to the local conditions of Burma.

As a general rule the right of appeal should extend to the authority immediately superior to the authority to which the appellant is subordinate or by whom he has been appointed. In the case of appointments made under the authority of the Local Government, the right of appeal to the Government of India would apply, but this right might be restricted to permanent *employés*, and not extended to temporary establishment. This rule should be applicable to temporary establishment also generally, but perhaps it should not extend to the menial establishment who may be made dependent on their immediate superior officer, except when the question of pension is affected.

I am not aware that the demands for returns and information from the Local Government have increased of late years. Within the department certain officers of other departments call periodically for information from Executive Engineers which practically amount to unauthorized returns, but these demands are local and of no special importance.

As far as Public Works Department is concerned, Commissioners have been afforded full opportunity and means to exercise their influence and express their views on Public Works in their divisions. The Commissioner is kept fully informed of proposals for new works and of the progress made in carrying them out. The Superintending Engineer obtains the views of the Commissioner before submitting his proposals for works to the Head of the Department, and the plans and estimates are forwarded for sanction through the Civil Officers. Commissioners are consulted as to the relative urgency of new civil works of all kinds, and as to the selection of such as should be included in the budget on receipt of sanction to the estimate. Commissioners also receive from the Superintending Engineer copies of extracts from the inspection reports relating to matters likely to be of interest generally, and to the progress made with works. Every question having any bearing on administration in his division is referred to the Commissioner for his views.

In this department the Irrigation Officer only is required to be in personal contact with the people, as he is entrusted with the control and management of Government irrigation works. This authority has devolved on him only within the last two years, since the passing of the Burma Canal Act. Prior to the Act coming into force, authority lay solely with the Civil Officers, the Irrigation Officer being then considered the assistant to the Deputy Commissioner, and his expert referee in canal management and water distribution. In consequence, the people were accustomed to ignore the existence of the Irrigation Officer when they wished to make complaints or required assistance or arbitrations in their irrigation interests, and to go to the Civil Officers directly. The people are gradually beginning to see that the Irrigation Officer is the authority who now adjudicates, and to come to him freely, and will apply to him with more confidence as the Irrigation Officer moves about their villages freely. In Northern India the Irrigation Officer has still better opportunities for personal contact with the people, in that he is the assessing and remitting officer also for all irrigation revenue, but this authority of assessing revenue is not at present entrusted to the Irrigation Officer in Burma.

Most Executive Officers possess a fair colloquial knowledge of Burmese, except very young officers, and have to pass the Lower Standard examination in that language. It has been proposed that

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Irrigation Officers on account of their being in such close contact with the people should be required to possess a higher proficiency in Burmese, and exhibit it by passing the Higher Standard examination. As, however, such higher knowledge is not asked for from the members generally of the department, it will not be possible to enforce the rule in the case of Irrigation Officers, who are numerically few, without some special inducement in the shape of an extra allowance after passing, in addition to the remuneration laid down for passing in the Higher Standard of the language.

No increase is at present necessary in the administrative part of the staff, but a revision of the scale for the executive staff (Executive and Assistant Engineers) is necessary now, as the numbers of Assistant Engineers for sub-divisional charges are insufficient. The deficiency is being made up by the employment, in excess it is thought, of Upper Subordinates, Temporary Engineers and Temporary Subordinates in charge of sub-divisions.

The areas and extent of division charges are reduced or enlarged, and their grouping in circle charges re-arranged from time to time in accordance with the requirements of works or, to correspond with changes in district charges. No suggestions in this connection are called for. But it may be found desirable, if the Provincial Service is placed in a separate list from the Imperial Service in respect to pay and promotion, to reserve a few divisional charges of less importance for Provincial Service members, who may have arrived at the experience and corresponding position of Imperial Service members as Executive Officers.

I do not think that transfers are intentionally made unnecessarily frequently, but they are usually dependent on the departures of officers on leave. Of course young officers should not be moved from their charges merely to benefit a senior, unless there is good reason for the change. Officers require long local experience to become of full use to the State; it takes time for an officer to become acquainted with the district and works, and on this account he should not be transferred in the period between return from long leave and departure again on the same, unless the period of service is lengthy, or, say, over three years. The present rule, that in cases of leave not exceeding six weeks in extent, when the officer proceeding on leave is intended to return to the same post, the officer should be temporarily relieved by the available officer nearest him, is an excellent one, and tends to reduce the frequency of transfers, and to prevent the dislocation of administrative arrangements.

There is much room for improvement in the present organization of the department, and great advantage would result in efficiency, in saving of office work, and in rapidity of execution of public works by the delegation of extended powers to Chief, Superintending and Executive Engineers. The sanction to a project would be administrative sanction based on a report, an estimate, and sufficient plans to explain what is proposed in the project. The administrative sanction would not supply the authority to commence work, but detailed plans and estimates would first be sanctioned and funds allotted. The Superintending Engineer would be responsible for the preparation of the working plans and estimates. Under existing rules the Superintending Engineer has power to sanction, without reference, estimates for works up to Rs. 10,000; such low powers should undoubtedly be extended, and limits of Rs. 50,000 in the case of imperial works and of Rs. 1,00,000, or even more, for provincial works, have been suggested. There appears, however, to be no reason why powers should be limited even to this extent, and why Superintending Engineers should not sanction estimates up to the limit of the administrative sanction given, fresh administrative sanction being necessary if the original sanction is likely to be exceeded, subject, however, to the rule of submitting, for consideration of, and approval by, the Chief Engineer, such detailed plans and estimates as the Chief Engineer may require to be submitted to him at the time of intimation of administrative sanction, or may call for subsequently. Superintending Engineers have now full power as regards

sanctions for repair works, and the above proposal is merely an extension of the system to works, subject to certain control by the Chief Engineer. Similarly, it is thought that Executive Engineers should receive full powers of sanction to repair works within the budget grants, and to all minor works and special repair works up to Rs. 2,500, the present limit being Rs. 200, and in special cases to Rs. 500 only.

In the Public Works Department decentralization should be accompanied by re-organization, if the full beneficial results are to be expected from a large measure of decentralization. Officers to whom large powers are delegated should be relieved of much clerical labour and routine work, to afford them more leisure to exercise their duties, administrative or executive, and to tour frequently around their charges for inspection purposes. It has been suggested that towards this end relief may be obtained by relieving Executive Engineers of much of their account work, which may be more concentrated in the Examiner's office, to which also establishment and budget work and management may be transferred from the Secretariat and circle offices. Also that the Secretariat office may relieve the circle office of some of the clerical work, and the circle office then be reduced in extent considerably.

11693. Does the Sanitary Engineer refer sanitary questions to your department after they have been before the Sanitary Board?—They come to me as Chief Engineer for consideration of the project, before they are put before the Sanitary Board.

11694. Are you satisfied that the Engineering Officers whom you have received during the last two or three years have been in every way up to the standard of previous years?—Yes.

11695. How long do they take to learn the language?—The Burmese language is a difficult one, much more so than Hindustani; for this reason they are given a longer period in which to pass the examination.

11696. How long are they given?—Five years for the Lower Standard, two years for the Colloquial Standard.

11697. You agree with the proposals with regard to the organization of the Provincial Service, that they should be placed on a separate list from the Imperial Service for promotion?—Yes.

11698. And that the Local Government should have power to transfer subordinates of the higher grades from the Subordinate to the Provincial Service?—Yes.

11699. You have had experience of irrigation not only in this province, but in the Punjab?—Yes; I was an Irrigation Officer there.

11700. In the Punjab the Irrigation Officer is the officer actually in charge of the distribution of irrigation from field to field?—Yes.

11701. Have you any of that kind of irrigation in this province?—Under orders issued just lately, the Irrigation Officer does the actual distribution here.

11702. So that now your department is responsible, not only for the conducting of water to the distributing channels, but for the actual distribution of water from field to field?—Yes.

11703. Are the relations between the Irrigation Officer and the population generally satisfactory?—The distribution has only come into the hands of the Irrigation Officer in the last two years. The people have always been accustomed to go to the Civil Officer—the District Officer—and it would take them some little time to understand that the matter is now in the hands of the Irrigation Officer; they still go to the District Officer, but he always refers them to the Irrigation Officer on the spot.

11704. Has the number of complaints about water and the want of water and any questions of that sort increased during the last two years?—I do not know; they would go more to the local officers. The local officers have not brought anything of that sort to my notice.

11705. Has that change of administration either increased the demand for water or enabled you to save the supply of water?—It is intended, of course, to economise water distribution, because the Irrigation Officer, being on the spot, and knowing what the requirements are, is able to see how he can distribute the water in all its various channels to the best advantage and in the most economical way.

11706. Has it resulted in an economy of water?—There is a better distribution.

11707. Taking the same area, can you supply it with less water than you did before, or has there been an economy in working?—There has been an economy in working, because the Irrigation Officer knows more about what is required.

11708. Would you agree with the last witness that the relations of your department with the Commissioner are happy?—Yes.

11709. And you think the Commissioner gets all that he ought to get in the way of consultation as to works?—Yes.

11710. He is quite able to inform your department as to which are the best works to spend money upon?—Yes, and of course he tells us what are the requirements of the division.

11711. And your department follows his advice?—Yes.

11712. If there is a difference of opinion between you and the Commissioner, have you to refer that to the Lieutenant-Governor?—Yes.

11713. Do you make many transfers of your officers?—No, generally only for officers going on leave.

11714. How long do your officers stay in their charges?—The Executive Engineer and the Assistant Engineers stay two or three years. So does the Irrigation Engineer.

11715. Is not the Irrigation Officer brought into much closer contact with the population of a province than the Executive Engineer, and, therefore, is it not very desirable that he should be retained for a longer period in his charge?—He generally is; he is very seldom moved. There is no special provision.

11716. Might not special provision be required?—I do not think there is necessity for it; unless there is absolute necessity the officer is very seldom moved. Here in Burma we have very few irrigation charges.

11717. How large is the district which an Irrigation Engineer's district covers?—There is one canal in which the irrigation is 4,000 to 5,000 acres; perhaps you might say about 250,000 acres in one year.

11718. Would he have to know every cultivator on that charge?—He would not know every cultivator.

11719. Would it not be very desirable that he should?—He could not do that.

11720. Perhaps the actual distribution is done by a subordinate?—Yes.

11721. However, you would agree generally that it would be desirable to keep an Irrigation Officer longer in his charge than any other officer?—Yes.

11722. And you would pay attention to that as far as you could?—Certainly.

11723. Do you suggest that there is any delegation of power (outside the points you have mentioned) either by yourself to your subordinates or from your superiors to yourself, which could be advantageously carried out?—No. I have included in my memorandum everything I have thought of.

11724. (Mr. Dutt.) About the Burma Canal Act: you say that "Prior to the Act coming into force authority lay solely with the Civil Officers, the Irrigation Officer being then considered the assistant to the Deputy Commissioner." Has the Deputy Commissioner now any sort of control over the Irrigation Officer?—No.

11725. As a matter of fact, when the people have any grievances to represent do they generally come to the Deputy Commissioner, or to the Irrigation Officer?—If they have any grievances with reference to the distribution of water they come of course to the Executive Engineer; they are supposed to do that. They have been used to going to the Civil Officer for so long that they have not quite got into the way of coming solely to the Irrigation Officer, but they are doing that now; they are referred to the Irrigation Officer with reference to any water distribution. When it is a question of remission of revenue or anything of that sort, that is not given by the Irrigation Officer yet; it is entirely the District Officer who looks after that; he does the revenue assessments; so of course the people have to go to the District Officer with any complaint with reference to revenue.

11726. Is it proposed to transfer the collection of revenue also to the Engineer?—No.

11727. Is the Deputy Commissioner the officer who would make, or recommend, remissions in case there was a failure of crops?—Yes.

11728. Is it not natural, therefore, that people would go to him, if there were any complaints to make, rather than to the Irrigation Officer?—You mean with regard to the insufficiency of irrigation water; they would of course.

11729. Do you think it desirable, therefore, that he should have some control over the Irrigation Officer in the matter of the distribution of water?—No; you have to do the whole thing or not at all; you cannot have a divided authority; either you must entrust it to the Deputy Commissioner entirely and put the Irrigation Officer under him, or you must entrust it to the Irrigation Officer and let the Deputy Commissioner have no voice in it.

11730. We have had it in evidence that in the older provinces, like Madras, though the Irrigation Officer has been independent for a long time, still the people go to the Collector and the complaint is made that they do not get speedy redress because the Collector has no power; do you agree in that opinion?—No.

11731. Is there a division between major and minor irrigation works in this province?—Yes.

11732. Are the minor irrigation works also done by the Public Works Department?—Yes. By minor irrigation works I mean provincial irrigation works. Under the new Burma Canal Act there are what are called minor canals; there are a number of very small works scattered about, and it is intended to make these over to district control management, and repair and maintenance; these are the minor canals. They have all been notified, and the Deputy Commissioner or the District Officer will look after them. The villagers are supposed to carry out the maintenance. No provincial funds are expended on the minor works; they are under the supervision of the District Officer. Anything outside these minor canals are Government provincial works, or major imperial works, and these are looked after by the Public Works Department.

11733. In undertaking the construction of new irrigation works is the question mainly decided on considerations of their being likely to pay?—Yes.

11734. So that if the Engineer gives his opinion that a particular work is not likely to pay 5 per cent. or 6 per cent., or whatever the rate may be, the work is not generally undertaken?—Yes.

11735. Do you not think that the main object of these great irrigation works is to save crops?—Certainly.

11736. And that in certain cases, though the immediate return may not be very profitable, yet by saving crops and saving land revenue the ultimate return to the Government would be equally good?—Yes.

11737. In those cases, is it your opinion that the works should be undertaken?—These are works

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made from famine funds, or what are called protective works. If protective works come up to a certain standard as far as returns are concerned, that is to say, less than productive, but not absolutely failures, the sanction will be given.

11738. Have there been any protective works constructed recently or within the last 10 or 15 years?—No; they are not wanted much; we have no famines here; this province is very different from others.

11739. (*Sir Steyning Edgerley.*) Your department numbers about 90 all told?—Ninety-two. We want more men.

11740. Is the number you have sufficient to make a self-contained department?—We want an increase in the scale; we have not got sufficient.

11741. But you recommend that all your Imperial Officers should be on a provincial list; are the numbers sufficient to secure adequate promotion and so on?—Yes, the promotion is entirely in the province, through the executive grades.

11742. But you may get a Superintending Engineer brought in from another province?—That is very seldom done; when a vacancy occurs in the Superintending Engineer grade we send up our recommendation for a successor; the Government of India may consider that a man in another province has a better claim because he has not any chance of promotion to the Superintending Engineer grade in his own province, and they may send him over here; otherwise even promotions to the Superintending Engineer grades will follow.

11743. Is it unusual for you to get a first grade Executive Engineer sent to you as Superintending Engineer from another province because it deferred promotion in that province?—Yes, unless of course we ask for one.

11744. If it occurs, is it a considerable dis-appointment to your senior men here?—Yes.

11745. But suppose it does happen, does the want of knowledge of the language make a great difficulty?—Of course it would at first.

11746. Is such an officer obliged to pass in the language if he comes here?—No.

11747. So that practically he will not do so?—No.

11748. A Superintending Engineer of course, especially the Irrigation Superintending Engineer, ought to be able to talk to the people?—Yes.

11749. So that, so far, it would be an improvement if you had a Provincial Service; your men would always know the language?—Yes. In the case of irrigation, irrigation being a special subject and a special branch, the Government of India has laid down that the Superintending Engineer of the irrigation circle should come from India, until the Executive Engineers here have received sufficient training and experience of irrigation works. All our Superintending Engineers and Irrigation Engineers have come over from the other side except one man.

11750. If none of them know the language, does that not cause a certain amount of difficulty?—I suppose it would. I myself have come over from India; I do not know the language. The difficulty is that you cannot speak with the people of the country; you have to depend on being told what a man means, and that is of course a great drawback.

11751. Your Engineers have only to pass the Lower Standard, and they are allowed five years to pass it in? Is that not rather a low standard and rather a long time?—No, it is laid down in the Code; it is two years for the Lower Standard in Hindustani; Burmese is a much more difficult language, and the period for the Lower Standard in Burmese is five years.

11752. Does any other Service in Burma get such a long time as that to pass the Lower Standard?—I do not know.

11753. Mr. Lees said he thought Inspectors-General were wholly good, and he thought there ought to be two or three more of them. Do you

agree?—I do not know; there has only been one Inspector-General of Irrigation appointed; I think one man would do.

11754. Have you found great help and assistance from the one Inspector-General?—He has only been lately appointed, about two years.

11755. Has he not been to Burma?—Yes, he has been to Burma; he was of great assistance; he went into various questions and expressed his opinions and passed orders.

11756. Passed orders?—He did not pass his orders to us; he reported to the Government of India, and the Government of India sent his views on various questions to the Local Government through the Secretary of the Public Works Department.

11757. Did they adopt them as orders?—Yes, we carried them out as far as we could.

11758. Did the Government of India adopt his views and convert them into orders?—Yes, they did.

11759. Did they overrule the Local Government's recommendations, or were his proposals in accordance with them?—They passed on to us the recommendations made by the Inspector-General to carry them out as far as possible. These are all technical matters.

11760. Matters as to which you and he had consulted and practically agreed?—Yes.

11761. As to this memorandum by His Honour; I suppose you were consulted?—Yes, I gave him the memoranda and from that he drafted this note.

11762. In your evidence, when you propose certain delegations, those are your own views?—Yes.

11763. (*Mr. Meyer.*) You mention among your functions military works; are they not carried out by a special Military Service?—Not in Burma.

11764. Have you a Military Works Service here?—No.

11765. Are you the Chief Military Works Engineer for the province of Burma?—Yes.

11766. And as such subordinate to the military authorities?—No, we correspond with the Government of India in the Military Department. The Superintending Engineer and the Executive Engineers carry out military works just as part of their own regular ordinary work.

11767. Practically, there is not enough work for a separate Military Works Service?—That is it.

11768. Does the Irrigation Superintending Engineer take on the irrigation work in the province and none of the other Superintending Engineers deal with any irrigation matters whatever?—Yes.

11769. By irrigation matters you mean canals?—Yes, and tanks.

11770. Therefore, you have one Engineer to deal with all the tanks and canals and other irrigation works in the province, and you have five others who are merely dealing with roads and bridges?—There is only part of the province where irrigation works are required; that is what is called the dry zone—the central portion mainly of Upper Burma.

11771. You think that, having regard to the climatic conditions of the province, that is sufficient distribution?—Yes.

11772. In Northern India, as you are aware, the Irrigation Executive Engineer is distinct from the Buildings and Roads Engineer. Is that the case in Burma also?—In the irrigation circle.

11773. Therefore the distinction exists with regard to the Executive Engineer as well as with regard to the Superintending Engineer?—Yes.

11774. Are your Irrigation Engineers temporary men, as they often are in the Punjab, or are they on the permanent establishment?—They are on the establishment.

11775. You say that as soon as circumstances will permit you will go on to the Punjab system and give the whole control of the water-supply to one man?—Yes.

11776. It had been suggested that in regard to expenditure from the District Cess, administrative sanction might be given by Commissioners and Deputy Commissioners within certain limits. I asked Mr. Lees whether, if a Commissioner received a budget allotment for the purpose, he might not also give administrative sanction in regard to minor works executed from general revenues; Mr. Lees said he thought that that would be a good idea; what are your views as to that?—The Commissioner does not get any allotment at all.

11777. But suppose he got any allotment, would you allow him to get a lump allotment and to give administrative sanction, instead of the matter going up to Government?—It is not usual; it is not intended, I think.

11778. It would be a new departure; I ask you whether you would be in favour of it?—I do not know that in connection with provincial funds the Commissioner should receive an allotment of funds.

11779. You would allow him to do it with District Cess funds but not with provincial funds?—Not with provincial funds. I would give him power to give administrative sanction, or administrative approval, to works up to Rs. 10,000. At present it is up to Rs. 2,500 in the case of provincial works, but I think it might be given up to Rs. 10,000; but the sanction would be given by the Superintending Engineer, who has the funds allotted to him.

11780. Then your answer is in the negative so far as administrative sanction is concerned?—As far as administrative sanction is concerned, instead of its being necessary to go to the Local Government for sanction for Rs. 2,500, I would give a Commissioner power to decide whether the work up to Rs. 10,000 should be carried out. The actual sanction for the estimate of the allotted funds should lie with the Superintending Engineer; he has the power of sanctioning now up to Rs. 10,000.

11781. Is that divided control?—The Commissioner is to decide whether the work is worth carrying out, and the Superintending Engineer is to find the funds; is that it?—But that is the arrangement now up to Rs. 2,500 for provincial funds.

11782. You would raise that to Rs. 10,000?—Yes. It is simply a matter of saving references to the Local Government.

11783. Do you have to make references unnecessarily from yourself as Chief Engineer to yourself as Secretary to Government in order to obtain Government sanction?—The Chief Engineer, as Secretary, does certain sanctions; as Chief Engineer at present he has got no power.

11784. With regard to a number of those points, do you sanction them as Secretary without troubling His Honour the Lieutenant-Governor at all? Might not matters of that description be delegated to the Chief Engineer?—Yes.

(The witness withdrew.)

Colonel S. C. F. PEILE, C.I.E., I.A., was called and examined.

11785. (Chairman.) You are the Inspector-General of Police in Burma?—Yes.

11786. Will you state briefly the organization of your department?—The Gazetted Staff of the police is on the civil side—

Four Deputy Inspectors-General (including the Commissioner of the Rangoon Police, who holds independent charge).

One Superintendent of Police Supplies.

Forty-three District Superintendents.

Thirty-eight Assistant Superintendents.

Thirty-three Deputy Superintendents.

And on the Military Police side, being all officers of the Indian or British Army—

One Deputy Inspector-General.

Fourteen Battalion Commandants (including two Adjutants for Lower Burma).

Forty-one Assistant Commandants.

There are roughly 15,000 Civil and 16,000 Military Police.

I have to administer the above force, guard the Eastern, Northern, and Western Frontiers of Burma, where there is a succession of forts and posts occupied by the Military Police; arrange for expeditions against transfrontier tribes; maintain law and order in Burma, and supervise the prevention and detection of crime.

Larger financial powers have lately been granted to the Government of India. The financial powers of the Local Government should be increased in the same proportion, so that they may bear the same ratio to the new powers of the Government of India as the old powers did. I would allow the Local Government to increase the salary of an existing appointment, the pay of which is already up to the limit of the Local Government's sanction, by 50 per cent., provided the appointment has been in existence for not less than five years. I have in my own experience known officers who have held the same appointment on the same salary for several years. At the commencement of their tenure they were no doubt sufficiently paid, but in the course of time, as their family began to grow up, and children had to be educated, they found that the pay which suffices in their youth was quite insufficient in their middle age. Provincial Governments are naturally somewhat reluctant to approach the Imperial Government for the enhancement of the salaries of individual officers, however deserving they may be.

The only Departments of the Government of India with which I have any business transactions are the Adjutant General in India, the Criminal Investigation Department, and the Ordnance Department. Under the order of the Ordnance Department the proceedings on the loss of a single empty cartridge case have to be countersigned and *vised* by me; while the loss of a dummy cartridge, value one anna, has to be sanctioned by the Local Government.

I would not curtail the right of appeal, but I would advise that the existing orders be strictly adhered to. At present they are evaded by the submission of "memorials" when appeals are rejected by the final appellate authority.

The influence of the Commissioner in connection with police matters is more than sufficient.

The Police Manual urges District Superintendents of Police to make themselves personally acquainted as far as possible with the village headmen in their districts, and there would be more opportunity for so doing if the clerical work in their offices were less. There will no doubt be an improvement when all the recommendations of the Police Commission have been adopted. Executive Officers of the Police generally possess a very good knowledge of the vernacular.

11787. With what department of the Government of Burma do you correspond?—With the Chief Secretary.

11788. Is there between him and yourself much correspondence which could be diminished?—There is a good deal of correspondence; I do not know how it could be diminished.

11789. Suppose you could have a free hand in getting rid of the existing regulations which require all this correspondence and reference, would you be able to suggest means by which unnecessary correspondence could be diminished?—I have made a few suggestions for increasing my powers financially.

11790. Outside what you have proposed, you have nothing further to propose?—No.

11791. Your correspondence with the Government of India is with the Criminal Investigation Department?—We have a Criminal Investigation Department under the Deputy Inspector-General; he can correspond direct with the Director at Simla.

11792. Do you find that the Criminal Investigation Department interferes in any way with the internal economy of your force?—No, not at all.

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11793. Does it make unnecessary suggestions, or ask for unnecessary statistics from you?—No, I think not.

11794. Your relations are of the happiest?—Quite so.

11795. You are unable to obtain a single cartridge case without the sanction of the Local Government?—That is the Army Ordnance Department, under the Director-General of Ordnance. It is under the Military Supply Member.

11796. Is that by order of the Local Government or by order of the Government of India?—I think it is by the order of the Director-General of Ordnance.

11797. Have you made representations to him on that point?—I have not, because the order is very recent. It was issued within the last two years; it has something to do with thefts that have gone on in the Army Ordnance Department of ammunition and so on, and it may have been issued for that reason.

11798. Have you found that this order has occasioned a good deal of unnecessary correspondence, and could it usefully be done away with?—As far as I know it might be done away with.

11799. Does that touch you on the military police side?—It gets me on what I call the supply side; we have a supply side here.

11800. That is special to Burma?—Yes; it is on that side that this touches me. I have to sign two committal proceedings and two sanctioning papers as well, that is to say, four papers for one empty cartridge case; I might have to sign 40 or 50 or more in a year; I know there are several a week.

11801. Do you, as a matter of fact, ever sign for a single case, or for an accumulation of cases?—No, I sign for every single case. A committee proceeds to sit upon it, and an enquiry is held as to how the loss has occurred; it generally transpires that a man has failed to return a cartridge or something of that sort, or that a cartridge has fallen out, or that it was not given up at the range; all that is sent to me with a long explanation, and I have to sign four times.

11802. You propose that you should have the right to transfer Gazetted Officers below the rank of District Superintendents to Battalion Commandants, from one district to another?—Yes. The Lieutenant-Governor does it at present. I generally settle it very quickly with him, but it is advisable that I should have the power if he is away.

11803. As to rewards for the passing of examinations in the vernacular; what sum does the total amount to?—It is Rs. 1,000 for passing in Kachin or Chinese. I do not suppose there is more than Rs. 5,000 or Rs. 6,000 expended in the Police Department during the year.

11804. It would have to be extended under carefully framed rules?—A notification issues that the examination has been passed by a particular officer; that notification ought to cover my payment without my having to go up to the Government of India again.

11805. Why should the power to exempt from passing departmental examinations be delegated to the Inspector-General?—I am the person really who ought to decide that matter. In the case of an old inspector, a Burman, say, of about 20 to 25 years' service, he may not be able to pass the examinations although he may be a really good officer in his own way; a man of that kind does good service in the force, yet if I want to keep him, I have to go up to the Government. It is not a very serious matter one way or the other; there are not very many cases, and when I do send them up I nearly always get sanction.

11806. How many cases do you get in the year?—Anything between half a dozen and twenty.

11807. Who appoints the inspectors now?—The direct appointment of inspectors is done by the Local Government, but by the Government of India Orders on the Police Commission Report those

powers have been delegated to me. I have made a reference to the Local Government on the point, and I expect that I shall be given power to appoint inspectors direct.

11808. The Local Government can delegate, but they have not as yet exercised their power?—That is it.

11809. As to exemption from clerkship rules up to Rs. 50?—Every clerk on a certain grade of pay has to pass a certain examination; if he is a seventh standard man he cannot draw more than Rs. 50 and so on; there is a regular scale by which their pay is regulated. I wish to be able to excuse my clerks from passing that examination up to the grade of Rs. 50; at present that is done by the Chief Secretary. I would excuse each man separately on the merits of his case.

11810. But subject to general rules which would be issued by the Local Government?—Yes.

11811. You think the influence of the Commissioner in connection with police matters is more than sufficient?—I think so.

11812. Would you give me an instance of what you mean?—In the old days before I appointed any inspector to a district, I had first to consult the Commissioner, then the Deputy Commissioner, and then the District Superintendent of Police; I found such inconvenience and delay arising that I wrote to Government; that was in October 1903. It causes these inspectors to over-stay their joining time, and it puts me to a great deal of unnecessary trouble and inconvenience, having to write all these letters and make all these references on a point of that sort. So I asked that the positions might be reversed and that the District Superintendent of Police might be the first person consulted. They agreed to that. The rules now are that the District Superintendent of Police is the first man consulted; if he has no objection I send a man, and subsequently he has to report it to the Deputy Commissioner; if he has any objection he refers it to the Commissioner, and then we have a correspondence. Suppose the District Superintendent of Police objects, he still addresses the Deputy Commissioner. It comes to the same thing. The moment I get a memorandum from a fairly bad man to come back from leave I cannot place him, or at least I have found the greatest difficulty; I try one Deputy Commissioner after another, and I cannot get the man placed.

11813. But why should any Deputy Commissioner be obliged to find room for "a fairly bad man"; why should not the alternative be that you should be compelled to get rid of the man out of the Service?—But suppose he is a moderate man merely; I should like to withdraw the expression "fairly bad" and say "moderate"—a man of moderate attainments. In the case of a moderate man I should often have a certain amount of difficulty in getting a post for him.

11814. How do you propose to get rid of the difficulty?—I suggest that I should appoint these men to districts.

11815. Without any reference to the civil authority?—No, with the agreement of the District Superintendent of Police and the Deputy Commissioner.

11816. Suppose there is a difference of opinion between your District Superintendent of Police and the Deputy Commissioner, who is to decide the dispute?—I should think the Commissioner.

11817. Then if most of these objections took place with regard to officers who are not very desirable inspectors, it comes back to this, that the Commissioner must decide?—Not necessarily; if it got to a question of reference between the Commissioner and myself, then the Local Government should decide.

11818. Therefore, it may not be quite so easy in this particular matter to get rid of these cross references as you would at first suggest to us?—If I am allowed to appoint a man, I do not think I should appoint an unsuitable man unless I could help it.

11819. Perhaps there is a certain amount of stress to be laid on the words "if you can help it." It

appears that you cannot very well help appointing sometimes an inferior man?—If a moderate man comes back from leave I have to send him to a place where there is a vacancy; I have a great deal of trouble and correspondence in sending him; as a rule I have my way, but it is only after considerable correspondence. I am in a better position than the Commissioners, or even the District Officers, to know the merits and demerits of the officer, and there ought not to be these continuous delays and objections. I should be allowed a freer hand.

11820. Who is responsible to the Government for the good order and peace of the division?—For the peace of the division the Commissioner is responsible.

11821. You say that your Police Officers have a good knowledge of the vernacular?—Very good.

11822. How long does it take a Police Officer to learn Burmese?—It takes him about two years to pass the Lower Standard.

11823. When have they to pass the Lower Standard?—They are given two years in which to pass it.

11824. Within two years can they get a very fair knowledge of the language?—They get sufficient to carry on the work; they can write and read it fairly well, but most of our officers are very proficient at the language. Many of them have passed the Higher Standard; it is rather an exception that they have not.

11825. Would you consider that five years is a proper time to allow for learning the language, or an unnecessarily long time?—It depends on the standard; five years would not be more than enough to enable a man to pass the Higher Standard.

11826. You have not made any suggestions as to the delegation to your subordinates of powers that you now exercise; have you nothing to say upon that point?—About 50 per cent. of my powers I think might be delegated to the Deputy Inspectors-General of ranges. I should say that generally speaking 50 per cent. of that might be delegated to the District Superintendent of Police.

11827. This very considerable delegation of powers that you speak of ought to enable you to reduce cross-references and correspondence?—It would very largely reduce references and correspondence.

11828. Have you received any representations from your subordinate officers from time to time asking that you might give them delegation in respect of various powers?—I do not remember having received any representations of that sort.

11829. Have you ever made any application to Government to give you powers to delegate some of your own authority?—Yes, several times.

11830. Have those applications of yours been entertained?—Occasionally.

11831. (*Mr. Meyer.*) There are certain restrictions in the Indian Police Act that fetter the Local Government, and you too indirectly, in regard to the entertainment of additional police. I take it you would desire to get rid of them, would you not?—I would.

11832. You said that you wanted power to exempt officers from passing departmental examinations when you considered that desirable. How far do you want to go? Should you have power to do it in the case of Assistant Superintendents of Police?—No, only for non-gazetted officers.

11833. What do you mean precisely by the "direct appointment of inspectors"?—A certain number of inspectors are appointed direct; there are not many now.

11834. That is to say, they are not appointed by promotion of sub-inspectors?—No; at present I can promote sub-inspectors, but as to the direct appointments of inspectors they have to go to the Training School, and after a year they pass out of the Training School, and they are confirmed in their appointment. I wish to appoint the men who go to the Training School without reference to the Local Government.

11835. You want to be able to select?—Yes. At present I recommend, and the Local Government accept my recommendations as a rule, but it seems to me that the Inspector-General is really empowered by the Government of India to appoint inspectors, and I take it that, when all administrative changes have been made, I shall be allowed to do so; at present I am not allowed.

11836. Was not what the Government of India meant, probably, the power of promoting sub-inspectors to be inspectors?—They may possibly have intended that.

11837. That is what you might call an ordinary administrative matter, but to take a new man and put him in above the Heads of all the sub-inspectors stands on rather a different footing?—Yes.

11838. Is it not possible that that ought to be left to the Local Government?—I agree.

11839. As regards the Commissioners, have they anything to do with the punishment of police officers?—I have known a case in which a Commissioner punished a police officer direct without reference to me. He had no business to have done it.

11840. I want to get at the position, because it varies very much; in some provinces a sub-inspector cannot be dismissed unless the Commissioner approves; in other provinces a head constable who is punished has a right of appeal to the Commissioner; is there anything of that sort in Burma?—Yes; the Commissioner is very much involved in police matters in Burma; no police matter goes on at all unless it goes to the Commissioner. The channel of correspondence is from the District Superintendent of Police to the Deputy Commissioner, then to the Commissioner, and through the Commissioner to me. I would eliminate the Commissioner from that chain of correspondence altogether, except in important matters which affect other departments.

11841. For instance, who has the power to reduce a sub-inspector from one grade to another?—I think the Deputy Inspector-General has.

11842. Would that pass through the Commissioner; let us suppose that the District Superintendent of Police finds fault with a sub-inspector and thinks he ought to be punished by reduction to another grade; would that have to go up through the Commissioner?—No, I do not think so.

11843. Then what sort of things have to go through the Commissioner?—As I was saying just now, any transfers or appointments or punishments of inspectors.

11844. But as regards the lower ranks, they are dealt with departmentally?—They would be dealt with partially departmentally. I think in some cases the Deputy Commissioner has a veto or has something to say, but I have no objection to him doing so unless it is a question of discipline.

11845. You spoke just now rather as if the District Superintendent of Police and the Deputy Commissioner were on an equal footing; do you quite mean that?—I had no intention of implying that.

11846. Is not the District Superintendent of Police a subordinate of the District Magistrate?—Yes, he is his assistant in the Police Department.

11847. And any matters outside discipline and technical matters he refers to the District Magistrate?—Just so.

11848. Now about the promotion of police officers—I am speaking of the gazetted ranks—does that usually go by seniority or by selection?—At present it is going very much by selection.

11849. That is to say, the District Superintendents are appointed by selection?—In the Government of India resolution it is said that no officers ought to be promoted beyond the Rs. 900 grade unless they are specially good officers. We have brought that rule practically into force in Burma, and several District Superintendents of Police have been left in the Rs. 900 grade, and have been

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superseded by other District Superintendents of Police.

11850. That is to say, you begin the selection at the highest grade?—No; there are grades of 1,200, 1,000, 900, 800, and 700 rupees; the Rs. 900 grade was chosen so as to allow moderate men to get into it, and thus earn full pension.

11851. Therefore the highest grade of District Superintendents of Police and consequently all the Deputy Inspectors-General will hereafter be selected officers?—Quite so.

11852. (*Sir Steyning Edgerley.*) The Deputy Commissioner is a subordinate of the Commissioner, and the District Superintendent of Police is a subordinate either of yourself or of the Deputy Commissioner?—Yes.

11853. As regards the posting of inspectors, why does it not suffice that you and the Commissioner should settle it between you?—I should prefer settling it with the Deputy Commissioner. The Commissioner very often lives very far away. The Commissioner of Arakan has his headquarters at Akyab, and letters sometimes take more than a month. The other day there was a case of the escape of a prisoner; it took a month to get a reply from him—a fortnight to send him the letter and a fortnight to get a reply back.

11854. The Deputy Commissioner might have lived at the same place?—There is a Deputy Commissioner at Sandoway; if I could settle direct with him the matter would be simple.

11855. But why go through him at all; why not deal with the Commissioner direct?—That is all very well, but even then he does not settle it; he invariably refers to the Deputy Commissioner. I used to address the Commissioner direct, and that is what I found.

11856. Are not rewards for passing examinations all governed by rule?—Yes.

11857. Why should not the notification be a sufficient authority for the Treasury Officer himself to apply for the reward?—That would be even simpler than my suggestion.

11858. Now as to this cartridge case; you say there were committee proceedings about the loss of the cartridge case; who sits upon such committees?—Possibly native officers; in Lower Burma it is generally the Assistant Superintendent of Police, a native officer, and an inspector. Two or three officers form a committee; if there are three officers in the place there would be three; if there were not sufficient there would be only two. Three is the proper number if you can get them, the senior of whom is the President.

11859. Then it goes right through the official hierarchy to the Ordnance Department?—Yes.

11860. So that you spent 20 or 30 times the value of the cartridge case before you got it written off?—That is so.

11861. You say you ought to be allowed to entertain menial establishment where the cost does not exceed 15 rupees a month for each appointment; might that not amount to a good total in the course of the year?—It would with us. I do not think it would affect the budget.

11862. The recurring expenditure with reference to it might go on for ever?—But the powers now under the head of recurring expenditure are Rs. 15.

11863. It might mount up considerably?—I do not think it would, because we have got most of our establishment of that sort now. What I object to is that the entertaining of a sweeper, for instance, in a battalion should necessitate the making out of a precise scheme for the whole battalion, from the Subadar-Major down to the lowest ranks. If I could get over that as an accounts rule it would be better even than getting rid of the sanction.

11864. Have you had any difficulty in carrying through your re-organization proposals?—No; all the financial measures have passed through except one item, which is the conveyance allowance for inspectors and sub-inspectors.

11865. You have got all your fresh grades?—We have got everything sanctioned; the financial part is all done. Nearly everything is in working order with the exception of the deputy superintendents; they have not been quite filled up in the higher grades; we are waiting to try the men.

11866. Were not circumstances of Burma so peculiar that you were not able to adhere strictly to the Police Commission scheme?—Financially we were able to adhere to it; we had no difficulty. Of course, it caused a certain amount of work to get the reorganization through, but we found that it worked all right.

11867. You did not have to ask for modifications of it to suit Burma?—Not many, if any.

11868. The administrative portion of it has not yet been carried out, as I understand?—The Government of India have introduced a lot of forms which are forced on Heads of Departments, as I think, wrongly. We have these forms and we find them unsuitable; we held a committee meeting here, and we sent them back to the Government of India. The Chief Secretary went into these forms and wrote a letter about them, and suggested that we might be allowed to keep our old forms; the Government of India said, no, we must use them, so that we have them now—the first information reports, final reports, and so on.

11869. Do you know who drew them up?—I cannot say; I think very possibly Sir Harold Stuart might have done it.

11870. Were they appendices to the Police Commission's Report?—They were recommended by the Police Commission; they recommended general forms for use throughout India in certain cases. We found that many of the general forms were not suitable to Burma.

11871. You are not allowed to deviate from those forms?—We have not been allowed to do so. I could not say for what reason; I have not seen the correspondence.

11872. Do you put that down to the influence of the expert adviser with the Government of India?—I suppose it must be put down to that; I do not know that you can put it down to anything else.

11873. (*Mr. Dutt.*) You ask for powers to incur certain expenditure; I understand that you ask for those powers provided that provision is made in the budget, not otherwise?—That is so.

11874. Where an important case is under investigation, does the Deputy Commissioner expect reports of the case to be submitted to him periodically?—Yes.

11875. Does he issue instructions about the carrying on of the investigation?—From time to time what may be called intermediate reports may be sent in; when the investigation is completed a final report is sent in. In intermediary business the Deputy Commissioner does no doubt issue orders. The District Superintendent of Police issues orders, and in the Burma Police Manual everything is laid down as to what shall be done in the case of any report.

11876. So that sometimes the Deputy Commissioner does issue orders?—Yes, I have known cases, and it is a point that the District Superintendent of Police is particularly asked to report upon. If a case has gone on for some time without any report, it is the duty of the District Superintendent of Police to call for reports and see that they are sent to him.

11877. When the police have finally reported that a case is true, but that no sufficient evidence is found, does the Deputy Commissioner sometimes direct the case to be sent up for trial; has he power to do that?—That I cannot say; he might do so.

11878. There is nothing to prevent him?—No, in the case of absconders evidence may be taken in the absence of the accused, and property be attached.

11879. (*Chairman.*) Are there in disciplinary matters two channels of appeal for the person who is punished, one through the District Superintendent of Police and the Deputy Inspector-General up to yourself, and the other through the District Magistrate to the Commissioner?—Yes, I take it that there are two channels of appeal. I do not know that the other channel is very often used. The channel from the District Superintendent of Police, through the District Magistrate, to the Deputy Inspector-General and myself is the usual channel; I have known instances of the other, but very few and far between.

11880. You say that you would allow the Local Government to increase the salary of an existing appointment, the pay of which is already up to the limit of the Local Government's sanction, by 50 per cent., provided the appointment has been in existence for not less than five years. Probably

what you mean is provided that the incumbent has held the appointment for not less than five years? —No, I did not mean that; I meant provided that the appointment has been in existence for not less than five years. I would not give the Local Government power to create new appointments at 50 per cent. above, but, if an appointment had been in existence, I would empower him to increase the pay of it, and most certainly if the incumbent had been in it for five years.

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11881. Suppose a man is put into an appointment, and three months afterwards they raise his salary 50 per cent., that would practically be the creation of a new appointment?—It would if you considered the pay to be the appointment, not otherwise.

(*The witness withdrew.*)

Adjourned.

SIXTEENTH DAY.

RANGOON, *Saturday, 14th December, 1907.*

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

The Hon. Mr. H. L. EALES, I.C.S., was called and examined.

11882. (*Chairman.*) You are a Commissioner of the Pegu Division and a member of the Legislative Council?—I am.

The time is fast approaching when it will become necessary to delegate to the Local Government of Burma all the powers now exercised by the Governments of Bombay and Madras. Some years ago an agitation was started to make Burma into a Crown Colony. There are insuperable objections to this being done, but many of the arguments put forward, indeed all that had weight, were applicable to the suggestion to raise the Local Government of Burma to the rank of a Governorship such as the Governments of Madras and Bombay. But whether the Local Government of Burma should or should not be raised to the rank of a Governorship, there can be no difference of opinion in Burma, at any rate, that our Local Government should enjoy the same freedom and exercise the same powers in local matters as are enjoyed by the two Presidency Governments of Madras and Bombay. Burma is undoubtedly the most prosperous and the most progressive of all the provinces in the Indian Empire. Its rapid progress in wealth and population since the conquest of Pegu has been phenomenal, and this progress shows no sign of abatement.

I do not think that the Local Government requires powers to borrow. It is obvious that the Government of India could borrow money at cheaper rates than any single Government under it unless the loans were guaranteed by the Home Government.

Since Burma is neither geographically nor ethnographically part of India, it is obvious that our Local Government should be allowed a free hand in adopting orders which, however suitable in India, are inapplicable to Burma. As provincial Superintendent of Census Operations I found that a very large proportion of the orders

issued were not merely unnecessary in Burma, but would have led to difficulties in carrying out my work. Luckily I was able to get from my Census Commissioner a free hand in this matter.

I do not think it fair to say that the Government of India is too impersonal or too much dominated by considerations of revenue. But if there has been a tendency in revenue matters to consider them from a purely departmental standpoint it is due to the fact that in settlement and revenue matters our settlements followed perhaps too closely in Upper Burma the lines laid down by Financial and Settlement Officers trained in India and not in Burma. We had at first no trained Settlement Officers, but had to borrow our methods, our directions, and procedure from India. I do not think this resulted in any excessive demand or harsh rates being imposed.

Most of the so-called reforms have no doubt come from the Government of India. But our greatest reform, which is the re-establishment of our village system, is a purely local reform. We should be allowed to work out our own salvation, and we should adopt the reforms found suitable in India if we find them suitable here. In many ways Burma is far behind India, while in others, such as primary education and in social and religious matters, it leaves India far behind.

I am loath to suggest any curtailment of any right of appeal. The greater the power delegated the greater the necessity of safeguarding this right. A right decision has nothing to fear. The only restriction I would place is that of shortening the time allowed for appeals, of course within reasonable limits, otherwise administrative difficulties may arise in filling appointments or carrying out orders.

We shall soon require in Burma a Board of Revenue to which all the powers now wielded by the Local Government in revenue matters should

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be transferred. In the same way many of the powers now exercised by the Financial Commissioners should be delegated to the Commissioners of Divisions, but the time has not yet come to increase indiscriminately the power of the Deputy Commissioners, especially as some of them are men of small experience, while others are not fitted to exercise them.

Instead of dividing the nomination of candidates to appointments in the Subordinate Civil Service between the Chief Court, the Divisional Judges, and the Settlement Commissioner and the Divisional Commissioners, this duty might, and should, be entrusted to the Commissioners of Divisions. No man has a better means of ascertaining the fitness for these posts than the Deputy Commissioners themselves, but obviously it would not be wise to entrust them with these powers. The Commissioners themselves have been Deputy Commissioners and are in touch with their District Officers, and they should be entrusted with the selection of these men. I have found a larger percentage of failures in officers not selected by Commissioners than in those so selected.

Executive Officers, especially in the Delta districts, have not sufficient opportunities for personal contact with the people. In Burma where the relations between Europeans and Burmans are invariably friendly, and where personal influence counts for so much, the loss of touch is especially to be regretted. The main obstacle is that in Burma, despite continued increases of the staff, executive and administrative, we have always more than we can do. The only way to remove it is to increase the staff and to keep down the clerical work. The Financial Commissioner and the Local Government are now considering schemes for reducing this clerical work. All District Officers are expected to be acquainted with the vernacular, and though few can speak Burmese correctly, yet a want of knowledge of Burmese sufficient to enable us to do our work is not one of the faults of the Executive Officers in Burma. The District Officer is the pivot on which the whole civil administration turns. Every year in a growing province it becomes more and more difficult for a District Officer to keep in touch with the Burmans, though the revival in Lower Burma of the village headman system renders this personal contact and supervision more necessary than ever. The Burmans are a delightful people and it is by no means difficult to keep in touch with them, if one has but the time to spend in so doing.

Proposals for the increase of the administrative staff have already been submitted to the Local Government. It has been suggested that the Commission should be increased by 13 appointments, the Provincial Civil Service by 42 appointments, to cope with the increase of work. These proposals were made by my predecessor Mr. Todd-Naylor, and Major Maxwell, Commissioner of Irrawaddy. I do not think they err on the side of extravagance. I do not think that the number of districts should be increased. Instead of sub-dividing districts further, in all first class districts a Head Assistant Commissioner should be appointed as an assistant to the Deputy Commissioner.

Transfers are frequent, of course, but local officers are consulted as far as possible before they are made. This is chiefly due to the fact that the margin of officers on the *cadre* allowed is not large enough for a continually growing province and partly to the fact that certain of the officers in the Commission are unfitted to take charge of the more important districts. This restricts the field of selection.

The powers already exercised by municipalities in Burma are sufficiently large. Indeed controlling officers should have greater powers.

The Burmans do not want Advisory or Administrative Councils. Instead of giving the District Board powers, for we have none in Burma, I would increase the powers of the Deputy Commissioner, allowing of course an appeal to the Commissioner in each case. We are increasing the powers of our village headmen and on the whole with beneficial results, but we must *pari passu* increase the supervision over them or we shall be establishing,

in many cases, a number of petty tyrants. Fortunately our Burmans are a frank and free people and are still in touch with their District Officers and there is no serious oppression. But it will be necessary to insist on the Deputy Commissioner, his Sub-Divisional Officers and Township Officers spending more time on tour than they are now always able to do. This can only be done by decreasing their clerical work and keeping the district administrative staff adequate to keep pace with the continually increasing work in most of our districts in Burma.

11883. What is the size of your division?—About 13,000 square miles. According to the last census the population was 1,800,000 I think, but it is probably now, allowing for the normal progression of population in Burma, something between two and two and a quarter millions.

11884. How many Deputy Commissioners have you?—Five. In Rangoon we have two subdivisions; in Pegu we have three; in Hanthawaddy we have three; in Tharrawaddy we have two; in Prome we have three. The sub-divisions are divided into two or three, sometimes four, townships—rarely four.

11885. You want to see something in the form of a Council assisting either the Governor or the Lieutenant-Governor as the case may be?—I do, distinctly.

11886. In addition to the existing authorities?—Yes. At present our Local Government is centred in the Lieutenant-Governor himself; there is no Executive Council, as there is in Madras or Bombay.

11887. And you would base your recommendation on the general difference of conditions in Burma from those which obtain in India?—Certainly.

11888. (Sir Steyning Edgeley.) The gist of your evidence is that general devolution involves the maintenance of all existing rights of appeal?—I think so. Perhaps you might shorten the time a little; sometimes too long a time is allowed a man to appeal; of course there may be administrative difficulties in allowing a question to remain unsettled too long.

11889. Are you speaking of administrative appeals?—I am speaking of administrative appeals and appeals by Government servants, both; if we are taking an increase of powers locally, we ought to keep intact the power of appeal against them.

11890. Could you mention any period?—It is hard to say; so much depends on the individual facts of the case, and what the appeal is.

11891. You think that the point should be looked into, and the period reduced to a minimum?—If possible.

11892. Have you any suggestion to make as to provincial expenditure?—I would rather not make any suggestion as to provincial expenditure, except that I think, like most men in Burma, that we ought to get a larger share.

11893. Then as to the relations of Executive Officers with the people, and the question of facilitating their intercourse with the people, and so on, your evidence may be summed up in this way; that the relations are good and easy, and that the main obstacle in the way is overwork?—Entirely.

11894. And you endorse the proposals of Major Maxwell and Mr. Todd-Naylor as being reasonable and fair?—I go further; I think their recommendations might be expanded.

11895. You do not recommend further subdivision of districts?—Not in my own division.

11896. But you think that if more help is wanted it should be in the form of personal assistants?—I think that is the cheaper and the better way.

11897. As to village administration, you think the new Act about the village headman will suffice, but that it necessitates rather more supervision to make it a success?—A new Act has just been drafted and passed, but it is merely an amplification of an Act that has been in force for several years. When you say "new Act," I think you refer to this Act; the principle has been in force several years,

and I would leave out the words "new Act," because it is merely an amendment.

11898. Madras has a Board of Revenue and no Commissioners; Bombay has Commissioners and no Board of Revenue. Here you have got Commissioners and a Financial Commissioner. Assuming that a Council were formed in Burma, would you draw the Financial Commissioner up into the Council and follow the Bombay model, or would you have a Council in addition, and develop the Financial Commissioner into the Board of Revenue, following the Madras model?—I would rather look into it before I give an opinion.

11899. You say all applications for the acquisition of land for public purposes, however petty, must go up to the Local Government; you mean all applications for the compulsory acquisition of land?—I meant that.

11900. You can of course buy land if the people choose to sell it to you?—I was Assistant Commissioner at Pegu at the time of the case I refer to of the acquisition of land for an addition to a bazaar. Of course it is to a certain extent a matter in which the Public Works Department is interested; it would be part of the main cost.

11901. But if you can buy the land is it absolutely necessary to go up to the Local Government?—No, but it so rarely occurs that we should buy; either we have the land at our disposal, or it very rarely happens that there is land to buy.

11902. You say you think that "instead of dividing the nomination of candidates to appointments in the Subordinate Civil Service between the Chief Court, the Divisional Judges, the Settlement Commissioner and the Divisional Commissioners, this duty might, and should, be entrusted to the Commissioners of Divisions." What appointments does the Chief Court make?—They get a certain proportion of the nominations for what they call registered candidates, who come up without a competitive examination, and become members of our Subordinate Civil Service; a certain number, fifteen, are given to the Commissioner of Pegu; less important divisions have fewer, some nine, some six, some five. The Chief Court has some, and now the Divisional Judges are allowed to nominate.

11903. Who makes the final selection?—We send the list to the Local Government, and they either approve or not; then the candidates have to come up for the departmental examinations; they are allowed two years to pass the examination; after two years if they pass the examination they are appointed if there is an appointment ready for them.

11904. I understand that all these officers are taken for a probationary period, the selection being made by the Local Government, and if they are not a success in the probationary period, they are rejected?—Yes.

11905. What is their Service exactly?—It is the Subordinate Civil Service. The pay runs from Rs. 150 to Rs. 250. It consists of *myooks* and township judges. They are all graded as *myooks*.

11906. Are there any Extra Assistants who are purely Judicial Officers?—No.

11907. You have no Service of Sub-Judges?—We have quite recently established a separate Judicial Service. They are what we call Sub-Divisional Judges; I suppose you call them Sub-Judges in India.

11908. Is that the Service the Chief Court nominates for?—No; I think they are all clubbed together when they first go up as registered candidates for *myook*-ships—I speak under correction.

11909. If you were laying out the province altogether afresh, without any restrictions, what would you say was the proper size of district for a Deputy Commissioner?—The population is so sparse in some places and so crowded in others, that no hard-and-fast rule can be applied. Then, again, the question of revenue comes in; in several districts we have enormous areas of uncultivated, and uncultivable, land. It is impossible to give any sort of a standard.

11910. In Madras it was suggested to us that the personal assistants to the Collector might really be colleagues, of the grade of highly experienced natives, and practically that the Collector should have a small Administrative Council of two officials, so as to keep him in touch with native sentiment?—We do not require that in Burma, the Deputy Commissioner is in quite sufficiently close touch with the people already, if he can only carry out what his means of information tell him is necessary.

11911. Then, it has been suggested to us that the village headman is rather losing his influence owing to the diminution of his emoluments; do you think that is true?—I wrote very strongly to the Local Government about this some three years ago. My own opinion is that we ought to follow as far as possible the lines on which the Burmans themselves farmed their village units.

11912. The suggestion made to us was that the headman was going down hill, and the reason given was that his remuneration was less than it used to be—that he was a less big man; what is your view about that?—My opinion is that there has been over-division of the charges of headmen. It is difficult to speak for the whole of Burma, because the policy is not the same all over.

11913. Take your own division?—I have been in charge of the division six months. I am inclined to think that in some districts there has been over-division.

11914. And you think that that over-division has had the effect of diminishing the headman's influence?—The man cannot get enough to live upon; the division is overdone.

11915. It was suggested to us by one witness that there are village elders, and another witness told us that there was nothing of the sort; which view do you take?—Of course there are village elders; there always have been.

11916. They are not recognised under the Village Act?—No, but in Upper Burma there are what are called the *thanadis*, men who helped the *thuggis* to assess the *thathameda*. We have not that in Lower Burma, but there is a very strong public opinion in nearly every Burmese village. I do not think it is according to the nature of the people to require that they should have advisory bodies to assist the *thuggi* to do his work; it would lead to infinite confusion and bad administration.

11917. Will the village elder gradually die out if he has no status given to him?—No, I do not think so.

11918. Is he gradually tumbling to pieces?—No; he is part of the social customs of the people themselves; when the customs and the habits of the people change, he will go too.

11919. But suppose you give him some legislative recognition, would you not keep him?—I do not think he would be worth keeping in that case; if he is no longer required by the folk themselves, there is no use galvanising him into life.

11920. What is your own position as between the Deputy Commissioner and the Government?—I am the connecting link.

11921. There is also the Financial Commissioner; do you deal with all the departments?—I deal with all the departments that the Deputy Commissioner deals with except the Judicial; with that department I only come in contact when Government or private people apply to prefer an appeal against acquittals; that is the only thing; but I am responsible for the maintenance of order and the repression of crime.

11922. Are you responsible in all departments, Revenue, Survey, Police, Medical, and the rest?—Everything; I am a visitor of jails and hospitals.

11923. When the Financial Commissioner was created he obtained his sphere of work by lightening that of the Lieutenant-Governor?—Exactly; he intercepted, as it were, part of the work.

11924. He did not take away any work that you had?—Not at all.

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11925. What are your functions in the matter of police?—The Deputy Commissioner is supposed to be the Head of the police in his district, except in departmental work; I see that the Deputy Commissioner does his work.

11926. You have no actual powers yourself; you are not in the same position in your division as the Deputy Commissioner is as regards his district?—The initiative lies with the Deputy Commissioner. I do not interfere unless the Deputy Commissioner fails to do something I think he ought to do.

11927. (Mr. Meyer.) If anything happens in your division you have no initiative in police matters?—I have no initiative unless the Deputy Commissioner fails, and then I make him do it.

11928. You desire that Burma should be placed under a Governor in Council, with a view to getting larger powers in the Local Government; do you include financial powers too?—Yes.

11929. Are you aware that the Governments of Madras and Bombay have no larger financial powers than other provinces?—I am sorry to hear it; I did not know it.

11930. As to your district system; each district is divided into sub-divisions. Is the Deputy Commissioner himself in charge of any sub-division?—No. He has a special officer at the headquarters sub-division?

11931. Your townships are in charge of *myooks*?—They are.

11932. Are there any Extra Assistant Commissioners in charge of townships?—I think not; I am afraid there have been in times past; then we had a larger number of inefficient men who could not be put in charge of sub-divisions; there may have been a few instances, but it is not a recognised post for a Sub-Divisional Officer, and I think there are none now.

11933. On the other hand, you have *myooks* in charge of sub-divisions?—Yes, we have a few.

11934. Is the reason that promotion to Extra Assistant Commissioners went by seniority?—It is rather hard to say that. During the time of the war we ran short of men, so that some men were put in who were what we should call hard bargains.

11935. But now the *myook* is only promoted to be an Extra Assistant Commissioner if he is fit to hold charge of a sub-division?—Now, yes; it is a *sine quâ non* that he is fit; it is entirely by selection, not by seniority now. Some men are appointed to be Extra Assistant Commissioners who have not been *myooks*; those men are not appointed by seniority; they are appointed direct.

11936. How are the greater number appointed: are they promoted *myooks*, or are they men brought in at the beginning?—I should say *myooks*, promoted by selection entirely.

11937. And the men brought in from outside, are they selected by competitive examination?—Not necessarily. Several who have been appointed have passed for the Bar and been sent to England by their fathers; some have been put in because their fathers have done good service in their time, and we hope that the sons will do good service hereafter; they are rather above the ordinary run of men who are appointed as *myooks*; that is why we put them in.

11938. We have heard several complaints of the inefficient clerk; have you any educational test for these clerks?—We had a clerkship examination, but it has fallen into abeyance; we now insist that they shall have passed certain standards before they become eligible for appointment.

11939. Are their qualifications sufficient?—The results are not always satisfactory. It is not much use raising the standard if you have not got enough men to pass it. We have not yet enough educated men.

11940. The *myooks* you have told us are appointed by the Local Government, subject to a certain number of nominations being made by Commissioners and others; would it not be possible

to let the *myooks* be appointed by the Commissioners, and to have a divisional list?—I am not prepared to say that that is a good thing. I do not see why the Lieutenant-Governor should not keep that power in his hands. Nearly all our nominations, as far as I know—all the nominations I have made—have been accepted; but it is as well to keep the power in the hands of the Local Government.

11941. Subject to the power of removal from a place where he has established under the local connections, is it not desirable that a *myook* should be in the same place at any rate for a long time?—Oh, yes.

11942. Does the present system lead to many transfers of *myooks* from one district to another or one division to another?—We try to stop transfers as much as possible. I had one of my men transferred the other day, and I wrote to the Lieutenant-Governor pointing out that there were urgent reasons for keeping him in his old place, and the Lieutenant-Governor cancelled the transfer.

11943. If you had had the divisional list that question would not have arisen?—It would not. If you mean that the result of a divisional list would mean that we should keep the Burmans inside their division and not move them all over Burma, I think that would be a mistake.

11944. Are all the postings and promotions of these *myooks* gazetted by the Local Government?—They are gazetted by the Divisional Commissioners.

11945. It is only the first appointment, not the transfer, that is gazetted by the Local Government?—The transfers of *myooks* are gazetted by us.

11946. I mean the transfers of *myooks* from one division to another?—When a *myook* is transferred from one division to another his taking over charge is notified by the Commissioner of the division to which he has been transferred.

11947. Does the present system involve much correspondence between yourself and the provincial Government on matters in which you should have the deciding voice?—I have got the deciding voice as far as my own division is concerned, and there is no correspondence there at all, but if it is necessary that a man should be transferred from Hanthawaddy to Meiktila, that is done by the Local Government, and there is no correspondence about it at all, except that we are told that the man must come, and we object, if necessary, either to his transfer, or to the man who is to come in his place.

11948. You have no power at all with regard to posting the Assistant Commissioners and Extra Assistant Commissioners; the Local Government gazette them to a particular district?—Yes; there is a good deal of what you might call demi-official correspondence.

11949. Do they also gazette them to a particular sub-division of a particular district?—They do. We must accept the Local Government's orders, or else write up about it.

11950. Might not the Commissioner have power to transfer his Assistant Commissioners and Extra Assistant Commissioners within the division according to his discretion?—As a matter of fact he is allowed a good deal of discretion by the Local Government. If I wished to move a man from one district to another, I would write to the Chief Secretary and say I wanted to move him.

11951. But every move involves correspondence; might you not have power to move him off your own bat, without any correspondence?—I think personally I might be entrusted with it.

11952. Do you see any objection to giving the Commissioner some powers under the Criminal Procedure Code to invest officers with magisterial powers?—No; I am prepared that he should be able to gazette up to second class powers.

11953. And there are various special powers that have to be specially gazetted—powers to record evidence in English and so forth; would you give the Commissioner those powers also?—Yes, so far as a Second Class Magistrate can hold them.

11954. Do you have anything to do with the appointments of police inspectors or sub-inspectors?—No.

11955. Suppose a sub-inspector is punished, does the appeal come through you?—No departmental work comes through me at all.

11956. It goes straight to the District Superintendent of Police and the Deputy Inspector-General?—It depends what the man has done; sometimes a man has been guilty of an offence which is something more than a departmental matter; in that case the Deputy Commissioner would come in. I have always as Commissioner exercised the power of intercepting appeals as to many little frictions between officers. The other day the Deputy Commissioner reported to me (not to the Deputy Inspector-General) about a piece of petty insubordination; I was able to stop it—to make the man apologize and save trouble; that might have gone up and become a departmental matter. It is rather hard to say where the limit comes in.

11957. You spoke of a man being punished for non-departmental matters?—I mean in criminal matters. Of course there are things as to which it is doubtful whether they are criminal or not.

11958. Are you consulted with regard to the budget allotment in your Division for Public Works or forests?—I do not know about forests, but we are consulted about Public Works.

11959. Is due influence given to your recommendations?—I have been in charge of two divisions. In my division in Upper Burma I had very little to do so far as Public Works went; we had very little money to spend. I have been in Pegu only just over six months, and it is early for me to say.

11960. Have you anything to say in educational allotments?—Not directly.

11961. Would you be in favour of giving the Commissioner a sort of little budget and allowing him to sanction minor Public Works schemes against that?—Yes; we have that already, but that is a District Cess.

11962. I am speaking of provincial expenditure. If we can do a thing from the District Cess we very often prefer to do it in that way; of course there are certain things that we want to do out of provincial revenues; I think we might adopt what you suggest decidedly.

11963. You spoke of the village system as having been revived; was it ever disestablished?—We never made any real use of it ever since we took over Burma until Sir Charles Crosthwaite came here. We had a sort of nominal village system; we had a man who was called the *Kyedangyi*; he was the general butt of the village, the hewer of wood and drawer of water, a man with no authority. Sir Charles Crosthwaite when we took Upper Burma found the old village system still strong, and he got this reform introduced into Lower Burma as well.

11964. It had never died out in Upper Burma?—Not in Upper Burma.

11965. Was it indigenous there?—Perhaps; Lower Burma was not Burma; except in the area just south of the boundary, it was a Talaing country; when the Burmans took it over it may not have been indigenous; and so in Pegu itself we may have had Burman *thugyis* who disappeared when the Burmans went north after the war of 1852. It was not the fault of our officers; they never found any village system there, because, although it was in existence before, it had disappeared with the Burmans.

11966. It is a Burman institution, not a Pegu institution?—Whether it is a Pegu institution I cannot say, when we came here we found the Burmans in charge of the country.

11967. At all events, it had died out in Lower Burma?—Yes.

11968. Now that it is revived, do the Burmese people take kindly to it?—Yes. Our Lower Burma population is not homogeneous like that of Upper Burma. In Lower Burma men come from all parts of the country and there are also the natives of

India; they live in the village, and the *thugyi* has not got the same power, and does not have the same influence that he has in Upper Burma. It is not his fault.

11969. Is he as amenable to public opinion?—It depends on the personal equation to a certain extent. In a Burman village there is very strong Burman public opinion; the Burman has to take into account not only his own opinion, but his wife's opinion. The Burmans are not like the natives of India; their wives have a great share in the administration of the village; you cannot appreciate it if you have lived in India, and not in Burma.

11970. Is there any danger if the position of the village elders and village public opinion is not recognised by law, that things will die out just as they died out in Lower Burma?—Public opinion does not require, either in England or in Burma, to be recognised by law. The public opinion exists, and I hope will continue to exist. Public opinion here in Burma is very strong; if a man misconducts himself he has to face the dislike of his fellow-villagers. I do not think there is any necessity to bolster it up by legislation.

11971. We have heard about larger powers to make grants to religious bodies. For what purpose are grants to religious bodies given?—For the erection of pagodas and shrines.

11972. Do you give them to other creeds also?—I have given them to Muhammadans; I have not had many of those.

11973. And Christian churches and chapels?—In Rangoon there are always applications made for them; that would not affect Commissioners, because where they have an English church there is something more than Rs. 100 worth of ground wanted; it does not come within the range of practical politics.

11974. You are aware that the whole policy in India has been one of religious neutrality between one creed and another?—Quite so.

11975. If you have larger power to make these religious grants, are you not likely to have trouble, one creed saying that they have not been dealt with as well as another creed?—No; they are nearly all Buddhists here.

11976. You do not anticipate trouble with other creeds—complaints that the Buddhists are unduly favoured?—None whatever.

11977. You appear to make a difference between Local Funds and Incorporated Local Funds; what is the difference?—The term "Incorporated Local Funds" is applied to District Cess Fund money which is devoted to works which are carried out and incorporated in the Public Works list of works.

11978. Does that not apply to the District Cess Fund?—No, because District Cess Fund works are done by District Officers; we make bridges and do everything here; we are a sort of maids-of-all-work.

11979. They are incorporated in the provincial budget under the head "Local"?—The words "Incorporated Local Fund" are used to distinguish the money put aside for larger works which the Deputy Commissioner cannot carry out. For example, the District Officer asks for money to build bungalows; if it was a large building costing Rs. 4,000 I should say, "No, you must not do it."

11980. It would be done by the Public Works Department?—Yes, and that is what is meant by the word incorporated; they can do what they like with that money.

11981. But so far as the money is concerned, it comes from the District Cess Fund?—Yes, I am not responsible for the name.

11982. When a Deputy Commissioner goes on leave, do you put in a man from another district, or do you fill the vacancy locally?—I cannot fill it locally in most cases, because we have not got enough as a rule to choose from; sometimes we can do it.

11983. If you have a man you consider fit, but he is junior, do you pass him over simply because

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he is junior?—It depends entirely what length of leave the officer who has gone away has taken.

11984. Generally is too much attention paid to seniority in merely acting appointments?—I do not think there is now.

11985. Are there cases in which officers are moved for their personal convenience because they dislike the district they are in and want to get into another one?—There ought not to be such cases, for mere convenience; if a man's health is not good, you may have to move him.

11986. You spoke about a personal assistant to the Deputy Commissioner?—I did not quite call him that; I should call him the Head Assistant Commissioner.

11987. You want him to be an assistant to the Deputy Commissioner?—I do, that is to save transfers.

11988. But I gathered from the report of Major Maxwell and Mr. Todd-Naylor that they proposed an Extra Assistant Commissioner?—They said "preferably the former," meaning the Extra Assistant; I do not agree with them.

11989. You prefer the Head Assistant Commissioner?—Yes; I have taken a broader view, I think, than they did.

11990. In the case of a *myook's* charge being too heavy, would you be in favour of appointing a deputy *myook* to assist him?—No; I would rather break it up.

11991. You do not want to revive the old circle *thugyi*?—No. I think the *myook* is best, in direct relations with the village.

11992. (Mr. Hichens.) Is not the Commissioner the direct representative of the Government in his division?—Yes. Sir Herbert White in 1890 wrote a circular saying that the Commissioner held the same position to the Local Government that the Local Government held to the Viceroy in Council; that is about it.

11993. Does he correspond officially direct with the Chief Secretary and other Secretaries?—Yes; also with the Secretaries to the Financial Commissioner.

11994. But has he got the right of carrying anything he likes direct to the Lieutenant-Governor over everybody's head?—I would not say he could not do it, but he would not do it ordinarily. He has not the right; he cannot go to the Lieutenant-Governor, except demi-officially or privately.

11995. The idea of the Commissioner is that he should be in his division in order to settle matters on the spot and prevent them going to headquarters?—Yes.

11996. The origin of the Commissioner was possibly the patriarchal idea that substantial justice should be done by the person on the spot and that the obvious delays of references and so on should be avoided?—Quite so.

11997. Therefore, really the Commissioner is an Executive Officer?—Entirely.

11998. How far is the Commissioner an Executive and how far is he an Advisory Officer?—With regard to all technical matters has he executive power; for example, with regard to education, has he any executive power at all?—No.

11999. With regard to police has he any executive power; can you, for example, dismiss, or fine, or transfer a man?—No. I can get a man transferred. If a man has to be moved he has got to be moved departmentally; the Deputy Commissioner, when he wants a man moved, writes to me and I write to the Head of the Police, and he moves the man or not, as the case may be.

12000. And the same with regard to Public Works? For example, if you go to a certain school and see that the building is in a very disreputable condition, you might write to the Superintending Engineer and suggest that it should be repaired?—No, I should not. I should let the Educational Department know.

12001. You could not say to somebody at once, "Get this thing done"?—I will not say I have not

done that, in a small matter. I have not got the power to do so; I sometimes exercise it without having it.

12002. So that one may say broadly that you have no executive power at all?—I can make the men who have got the executive power act; I have no executive power directly.

12003. You have all the moral force which attaches to a person in your position, but it is what I might call moral suasion?—Something more than that; I tell a man to do a certain thing, and he either does it or not; I take care that he does it.

12004. If there is a difference of opinion has it to be referred to Government?—Yes.

12005. You might differ officially, but in most cases he will probably take your opinion?—Of course.

12006. But as to the exercise of executive power, can you order him to do a thing whether it pleased him or not?—No.

12007. So that, in so far as executive power is concerned, the original idea of the Commissioner is lost sight of?—Yes, but I am afraid it is inevitable.

12008. May we say that possibly the department with which you are most concerned is connected with the revenue?—Have you any really substantial executive powers there?—I can remit revenue up to Rs. 500 in individual cases; the limit was Rs. 100 before.

12009. Are there not very definite rules laid down governing remissions?—Government is increasing our powers; we go by the directions, of course; there are bound to be directions.

12010. Are there not directions saying that before a remission can take place a certain proportion of the crop must be lost, and so forth?—Yes.

12011. Therefore is it not a question of fact, very largely, whether the remission is made or not?—Yes.

12012. Is it a very difficult thing to decide what proportion of a crop has been lost; it is important to have the work done well, obviously; but is it a question that you want a highly paid and highly skilled officer to deal with?—We have got to see that the Government is not let in, that these remission proposals are honestly made, and that the inspection of lands and crops is properly carried out. When we put down our names as accepting the proposals, we understand that we take the responsibility that the proposals have been properly made; we can only do that by a certain amount of inspection and knowledge of matters.

12013. Could not the Deputy Commissioner make those reports, and for a practical purpose do whatever was necessary?—We have increased his powers—at any rate in my division—from Rs. 50 to Rs. 100; practically I do not think I would suggest that he should have more power than that; very few people, comparatively speaking, pay more than Rs. 100 land revenue.

12014. You think that any remissions beyond that would be too great a responsibility for the Deputy Commissioner?—At present, as to most of them.

12015. Have you any powers in regard to the revenue settlement?—We have a Settlement Commissioner for that. I have general power of inspection; I go out in camp and see the officers at their work; I inspect the offices, and so on. I can advise, or say "This is wrong." For instance, I once stopped two registers in a settlement office [that had been going on for two years.

12016. At all events your powers are advisory?—You cannot say to any of these special officers, "Take your pen and write down half, you have made a mistake"; you cannot make any reductions in individual assessments?—We have a man to do that, the Settlement Commissioner. I am consulted when settlements are made, and I report whether more should be put down or less.

12017. I understand from the previous evidence that you have power to appoint your own office staff

and practically nobody else; is that so?—I nominate *myooks*; then, I appoint resident excise officers, by recent rule. It is very hard to say exactly how many other men I appoint; practically I confirm the appointment of several men—for instance, revenue inspectors and so on.

12018. But down to a *myook*, at any rate, you have no power to appoint or transfer or remove on your own initiative?—I have power in my own division.

12019. Can you transfer officers above a *myook*?—In the case of a Sub-Divisional Officer I should consult the Local Government.

12020. But broadly speaking, you would say that your powers are exceedingly limited?—Yes. In the main, I make representations.

12021. With regard to purely local matters, there is an essential difference; you really have executive power there; for instance, with regard to the Local Cess Fund, are you able to allocate that practically as you choose?—Yes; I do the budgeting.

12022. And in regard to municipalities, you sanction the budget?—Yes, the smaller ones.

12023. Do you nominate the members and gazette their appointments?—Yes. Practically in those matters I have a very free hand.

12024. Have you very little executive power in regard to anything but those matters?—Well, the men who carry out the work are under my orders; we try to keep the initiative in the hands of the District Officers, and quite rightly too, but if a District Officer does not do the work, that is where our power comes in; we make him do it.

12025. Is it desirable that the Commissioners should have substantially larger executive powers?—No, I think we have got quite enough, as far as that goes. I have been making representations about increasing our powers as to funds and details of that sort.

12026. But you think that, substantially, the position should be that in regard to matters of general provincial importance the Commissioner should be rather an adviser than an Executive Officer?—He is between the two, really.

12027. In regard to District Cess work are there two separate staffs, the Public Works Department staff, and a District Cess staff?—Yes, but the District Cess staff is at present very small. I hope we shall soon have District Engineers for the larger districts, or one Engineer between two districts; we tried them in Lower Burma before the war, about 20 years ago, and they were not a success; we did not get the right stamp of men.

12028. Would you recommend that they should be under the control of yourself?—No, under the control of the Deputy Commissioner.

12029. They should not be under the control of the Public Works Department at all?—No. I should call them District Engineers.

12030. Why do you want a District Cess Fund staff?—Because the Public Work Department do not carry out our works sufficiently expeditiously; they hang fire, and there is a difficulty in getting the work done.

12031. You feel that if you had more direct authority the work would be more efficiently done?—If you had a man to do the work, he would do it.

12032. We were told the other day that the pay of the village headman is less now than it used to be, because as Government work increases, his own private work, and therefore his private remuneration, decreases?—What do you mean by his "private remuneration"?

12033. He is not a full-time Government officer? In his spare time he pursues his own avocations, and he makes money in that way?—Yes.

12034. If his Government work increases, 'is it not obvious that he will probably get less in regard to his private practice?—The Burman has lots of time on his hands; he generally is a cultivator, and cultivation is not carried on so many

hours each day; it comes in batches, and he probably has lots of time.

12035. You would not attach much importance to this statement about his pay?—It is a big question which it is hard to answer piecemeal. In olden days he got Rs. 5 a month, sometimes not so much, anything from Rs. 2 to Rs. 8; he was called headman and was not headman. Now he gets a good deal more than that. The other day I sent in a proposal to get the pay raised in the Prome district, because the pay was not enough.

12036. In your opinion would the increase of work in the villages necessitate the appointment of a whole-time officer?—No, certainly not.

12037. (*Mr. Dutt.*) You have recommended the creation of an Executive Council for this province, as there are in Madras and Bombay. If that came about, would you still recommend the creation of a Board of Revenue in addition to the Executive Council?—In Madras they had a Board of Revenue and an Executive Council. I should think we should have both.

12038. And would you have Commissioners also, under the Board of Revenue?—Yes.

12039. You would have these three different agencies for this province?—I am really not prepared to go into this question.

12040. Is not the village headman practically always a man of the village?—Yes, nearly always.

12041. Is the headman really elected by the people themselves?—They actually vote for him. In Upper Burma the post is more or less hereditary; it is when the claims are fairly equal between two or more candidates that it is put to the vote. In Lower Burma there have been, as yet, practically no hereditary claims, there voting comes in much more.

12042. And generally it is decided by the votes of the villagers themselves?—Generally; we pay the greatest attention to their votes; of course we do not invariably adopt their decision.

12043. Besides the monthly remuneration that is paid to him, has he not some land grant?—He does not get monthly remuneration; he gets a commission on the taxes collected.

12044. Beyond that, has he not a piece of land given to him for grazing and so on?—In Upper Burma, not in Lower Burma; it has been suggested to me quite recently that they should have it; it is what they call the *thugyisa*—that is to say, what is eaten by the *thugyi*.

12045. You have told us that in settlement and revenue matters this province has perhaps too closely followed lines laid down elsewhere. I suppose you mean that the same *raiayatwari* system has been introduced here?—No. I meant more in regard to details. We have altered them gradually. At one time people were bound to send in applications for remissions of revenue as early as August, which is absurd; we now allow applications up to the 15th December.

12046. But as a matter of fact is not the *raiayatwari* system the system in Burma?—When you speak of the *raiayatwari* system you are talking of a thing that I am not sufficiently acquainted with to discuss.

12047. Are there any particular rules about rates which you think have been introduced in Burma which ought not to have been introduced?—I think that one or two of the settlements, if they had been properly looked after, in Upper Burma would not have been the failures that they have been.

12048. Has anything been fixed as regards the term of settlement?—Fifteen years is the rule.

12049. The Government revenue is fixed on the principle of getting half the nett profits; is that the rule that has been introduced here?—It is never acted up to; we never take more than a fifth, or a fourth, of the nett produce; it practically comes to that; the people are very much under-assessed and rightly too, I think.

12050. In ascertaining the nett produce do you deduct the cost of cultivation?—Yes.

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12051. And you take a fifth of what is left?—I cannot say that we take exactly a fifth; we are entitled to half, but we do not take it.

12052. Who is the Judicial Head of a division?—In Upper Burma, the Commissioner; he is Divisional Judge as well; we have Divisional Judges in Lower Burma. I have two in my division.

12053. You said that the Commissioner ought to have the power of investing officers with second and third class magisterial powers. Should not the Head of the Judicial work in the division have a voice in the matter?—I have never said he should not. I agree that the Commissioner should act in consultation obviously with the Divisional Judge.

12054. Suppose that the Divisional Judge and you disagreed?—I should not give the powers then, unless I had perfect confidence in the officer.

12055. At present are these powers given after consultation with the Commissioner and the Judge?—No, not with the Commissioner except in Upper Burma; the delegation of the powers of Second and Third Class Magistrates is entirely done on the Judicial side.

12056. Is that not a good arrangement?—No; the Commissioner should take the part which the Local Government would play. It is done by the Divisional Judge recommending it to the Executive; the Executive must come in somewhere.

12057. Will you explain how the Provincial Civil Service is recruited?—The appointments are made by the Local Government, with the approval of the Government of India.

12058. Are there any nominations or recommendations made by any officers?—The merits of all officers in the Subordinate Civil Service are considered by the Local Government, and the Commissioners are consulted about them.

12059. There is no such thing as a competitive examination?—Not for the Provincial Service.

12060. Are any educational qualifications required in the candidates who are listed?—I am not aware that there is any fixed standard.

12061. But generally they are men with a sound English education?—Nearly all the Burmans who are promoted are men who can speak and write English, but not invariably.

12062. Have they passed any University examinations?—Very few of them.

12063. Are promotions from the Subordinate Civil Service to the Provincial Civil Service frequent?—Yes.

12064. Are they made only by merit, or by seniority?—By selection. Long service, of course, is taken into account to a certain extent, provided the man has got nothing against him.

12065. Has every village in Burma got its communal pasture land?—I would not say every village; there are a large number of grazing grounds as we call them; they are demarcated under the orders of the Deputy Commissioner.

12066. Has the forest officer anything to do with the management of these pasture lands?—No, not at all, it is entirely in the hands of the Deputy Commissioner.

12067. Is there not a district forest officer in each district?—As a rule.

12068. Is he in any way under the control of the Deputy Commissioner?—If he does what the Deputy Commissioner does not like, the Deputy Commissioner can interfere with him at the right time; if he thinks the man is going astray, he can tell him so.

12069. Can the Deputy Commissioner pass any orders about it?—Not directly, certainly not.

12070. (Sir Frederic Lely.) As to this Village Act which has lately been passed; I understand that it represents the existing state of things?—Yes.

12071. Under it the village is responsible for the prevention and detection of offences; for sanitation to some extent, and for the preservation of communications?—Yes.

12072. The people are responsible for stolen property, the theft of which may have been traced to their village, and so on?—Yes.

12073. All this shows that village responsibility is still a living force?—Very much so, and we are making it stronger.

12074. Taking it that the policy is to build up self-government by means of which the central Government may delegate powers of management of local affairs to local bodies representing the people, how would you propose to set about that in Burma?—In Burma I would not set about it at once; I would give the people a little more time. You ask me to take for granted a state of affairs which is so supposititious that I cannot give you any answer. I honestly believe that the time will come in Burma when the Burmans—who are an exceedingly trustworthy race—will be fit for it, but I do not think they are fit for it yet; it is hardly within the range of practical politics at present.

12075. In India the course has been to establish District Boards and township Councils, as you would call them in Burma; would that be advisable in Burma?—Certainly not at present; we tried them and they failed.

12076. Then, rather than that, would you take the village as the base, and work up from that?—Certainly; that is to say, in non-urban areas.

12077. Would you expand the headman, whose duties are defined in this Act, for some of his duties at any rate, into a panchayat, that is to say, a Council of elected elders?—The whole idea of the panchayat is foreign to us here in Burma.

12078. Do not call it a panchayat; call it a Council of Elders, the leading men in the village to take the place of the headman in certain matters?—Certainly not.

12079. You do not think it would be an advantage to associate in the management of the village some of the chief men in the village?—Certainly not.

12080. I suppose there are certain points in which a communal interest is taken; would it not be well to have the chief men of the village assemble together and discuss such points?—That is a different matter. If you are to give them any real power, it would mean giving them the spending of money, and they would certainly quarrel.

12081. That would be your only objection?—Well, that is quite sufficient; it is a real practical objection.

12082. Suppose for the moment that this Council of Elders were established. Could we extend the responsibility somewhat beyond the scope of this Act, say to water supply?—Water supply is an important matter, I suppose, in a Burmese village?—Not in my division; we generally have more water than we want.

12083. Then we will take education?—Education is a thing which the village Burman ordinarily would leave to his *poongyi*.

12084. But do you not think the advice and opinion of such a body would be advisable?—The *poongyi* would not want it; he would not brook it; the *poongyi* is far too much an autocrat to brook interference or take advice; he would pay as much attention to them as the average English vicar does to his churchwardens.

12085. If self-government is to be developed in Burma, you would begin, not by district or township Councils, but by the village?—Yes, I would, and I think the people are educating themselves up to it.

12086. (Chairman.) Is the present system of appointing *myooks* satisfactory?—I should rather prefer to restrict the selection to the Divisional Commissioners assisted by the Deputy Commissioners.

12087. Each Commissioner to appoint his own *myook*, not on the recommendation of somebody else, but at his own instance?—At the instance of the District Officer, the Deputy Commissioner.

12088. But not to recommend him to the Local Government?—No, but to nominate him subject to the approval of the Local Government.

12089. At present is the system that Heads of Departments and other people nominate persons to be *myooks*?—They have some such system.

12090. Under such a system it is quite possible that a man having a more or less unsatisfactory clerk and wishing to provide for him may recommend him for a *myook*?—I do not think that any man would appoint a dishonest clerk.

12091. I do not say dishonest, but a man he thinks would be just as well outside his office as inside it?—As I have said, we have had men before who are not fitted for district work.

12092. The Chief Secretary to Government told us that due consideration was given to the views of Commissioners. Are you satisfied with his definition of "due consideration"?—I think we get due consideration now; I do not know that we always got it.

12093. It depends rather perhaps on idiosyncrasies?—The personal equation of the Head of the Government.

12094. Head of the Government, or Head of the Department?—Both; if the Government can trust him he generally carries sufficient weight.

12095. The Inspector-General of Police told us that there was some difficulty as to reappointments of Inspectors of Police returning from leave, and that the real difficulty was due to the fact that sometimes not very good men had to be found places, and the Commissioners were not willing, very naturally, to find places for them as inspectors in their own divisions. Have you often had instances of that brought to your notice?—A few; I have sometimes objected myself.

12096. Have your objections to a man who was unsatisfactory been sustained or overruled?—Generally sustained.

12097. And the unsatisfactory man has been shifted on to somebody else?—Shifted to a post where it was not so necessary to have a first class man; I will put it in that way; that is the more just.

12098. Then you would suggest that you should have full power to object to Inspectors of Police being appointed against your wishes?—Yes.

12099. In Lower Burma have you any dry crops?—Yes.

12100. Have you power to remit in case of failure of dry crops?—Yes.

12101. Considerable power, the same as in the case of wet crops?—Yes.

12102. Are you quite sure of that?—As far as I know we have, I know what our powers are here, but I have been away on leave and they may have been altered. I know about the wet crops, because I have examined them quite recently, and they have just been raised.

12103. In Upper Burma, have you a fixed settlement over a term of years?—In some districts we have; in others not.

12104. And in those districts you fix your assessment from year to year?—On the matured crop.

12105. That is, on the dry crop?—The dry crop generally.

12106. Have you power to make remissions of revenue upon that dry crop?—Yes.

12107. Up to what extent?—I think in Upper Burma Rs. 500; where there is a Settlement Commissioner he has power up to Rs. 500, the Deputy Commissioner up to Rs. 100.

12108. Has any serious loss followed to the revenue through your having these powers to remit upon dry crops?—No loss falls which ought not to fall.

12109. Who fixes the dates of collection of revenue here, the Local Government or the Commissioner?—They are fixed already under orders already approved by the Local Government.

12110. Has the Government of India power to interfere or does it interfere in this matter?—No.

(The witness withdrew.)

Major F. D. MAXWELL, C.I.E., I.A., was called and examined.

12111. (Chairman.) You are Commissioner of the Irrawaddy Division and a member of the Indian Army?—Yes. I have been in Burma since 1885, and am pretty well acquainted with Lower Burma—three of the divisions at any rate.

Generally speaking, the rôle of a Local Government in matters of all revenue administration should be to lay down principles; that of the chief subordinate administrative authority—i.e., the Board of Revenue or the Financial Commissioner—to make rules with the sanction of the Local Government and issue orders in accordance with those principles, and that of those subordinate to the rule-making authority to administer the rules. Assuming this opinion to be correct, the actual revenue administration would be in the hands of Commissioners, Deputy Commissioners, Sub-Divisional Officers, and, in this province, of township officers, all subject to the supervision of the Financial Commissioner. As much power should be given to the lowest grade of revenue officer as is compatible with safety, and reservation made of only the more important matters for higher authority. Now, the correct principle of revenue administration is reversed. Take the Land Revenue Act. The rules are made by the Local Government with the sanction of the Government of India and all power is grudgingly bestowed. Rule 2 reserves to the Government of India the right to sanction grants and leases of land if the land is likely to be required by the State, and the Government of India claim to grant a site valued at over Rs. 200 free of revenue for a religious edifice, see rule 33. Rule 141 requires the sanction of the Government of India, if the commission to be paid to a revenue collector exceeds 20 per cent. of the collections. A glance at the rules will show what high authority is needed for trivial purposes. A Commissioner's sanction is necessary to a grant of land within two

miles of the limits, i.e., outside boundary, of even a rural municipality, rule 14. A Financial Commissioner alone can grant over 100 acres to one person, rule 15, and may require a grantee to pay duty on trees. A Financial Commissioner alone can sanction the grant of over 50 acres to a native of India, rule 16 (b). The Local Government must notify districts as fit for tea land grants, rule 25. The Local Government must notify that land in any district may be leased for industrial purposes. A Deputy Commissioner alone can lease up to one acre, a Commissioner one to five, and the Financial Commissioner over five, for such purposes, rule 37A. It needs a Lieutenant-Governor to empower a Sub-Divisional Officer with the powers of a Deputy Commissioner, a township officer with the powers of a Sub-Divisional Officer, or to withdraw powers, rules 125-127, and section 58 (b) of Act. No one under a Deputy Commissioner can remit land revenue, direction 65, or even a Rs. 2-8-0 poll-tax, direction 94. Or, take the Opium Act, it needs a Financial Commissioner to sanction the possession of more than a seer of opium by a chemist, see rule 19, Opium Rules, or to allow a traveller of distinction to possess more than a small quantity of opium, rule 34A. Generally speaking, a Financial Commissioner alone can remit excise revenue, Excise Act, rule 82, but a Commissioner is specially empowered to remit money that cannot be recovered, which is in effect no power at all. It requires a Financial Commissioner to adjust the stamp on probates, &c., see sections 19A, 19B, 19E, 19G, Court Fees Act.

Such examples could be greatly multiplied. I would lay down that power should be conferred as low down as possible, not as high up; and withdrawn upwards, not shed downwards. Human nature is much the same whether in the official or

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layman, and if, for instance, the Financial Commissioner wanted a Commissioner to undertake some work already done by Deputy Commissioners, it is certain that the proposal would be examined more critically than if the Financial Commissioner wanted a Commissioner to hand over to Deputy Commissioners some work performed by the Commissioner. There is hardly a single head of revenue in which work now done by high officials would not be equally well, if not better, done by those lower in rank. Take opium, for instance. The salvation of the Burman is supposed, rightly or wrongly, to rest in the proper regulation of the opium shop. The Commissioner, Excise Commissioner, Deputy Commissioner, District Superintendent of Police, Chief Superintendent of Excise, Excise Superintendent, all inspect opium shops; the man on the spot, the man whose religious prejudices, qualified by his official position, would do more possibly than anything else to help the movement—the township officer—passes the shop daily with closed eyes, appreciative of the fact that his superiors spend their energies in doing his work. The township officer is the original revenue authority, and on him I would confer very extensive revenue powers. This, however, would necessitate the exclusion of the lame ducks. I would exclude them, as has been done in the ranks of the Commission, by saying that any man not fit for a revenue township in certain of the large districts would receive no promotion beyond a certain grade.

Generally speaking, power is too highly placed. It requires a Lieutenant-Governor to sanction every permanent clerk or peon, or to make a plague rule to suit all parts of this very diverse country. A Commissioner must sanction the issue of a gun license, the destruction of an obsolete book. The Chief Court sanctions the number of process-servers; the Commissioner distributes them. In each of those cases, which are taken at random, obviously the man on the spot—the man actually conversant with the necessities of the case—is the man who should have power to entertain or to act. The result of placing power high up is, in instances, very curious. An officer will want, say, two clerks in addition to his present establishment. The Deputy Commissioner will write to the Commissioner, and thence onwards the application is subject to criticism and arithmetic, with the result that one clerk extra is sanctioned. It is not uncommon for an officer to apply for something more than he actually wants in the hope that the cutting down process will stop at his real requirements. The Commissioner should be the budget sanctioning authority for District Cess Funds, the Deputy Commissioner sanctioning establishments and expenditure. At the present moment I am asking the Local Government to sanction a recurring expenditure of Rs. 3-2-9 monthly for lighting a rural bazaar, an expenditure not from provincial but from local funds. A Commissioner now sanctions municipal budgets, those away from district headquarters should be under the sanction of the Deputy Commissioner. The powers of Commissioners and Deputy Commissioners to administratively sanction Public Works (provincial) should be granted and also power given to sanction estimates. The rule in administrative matters should be that the man on the spot should have power to act subject to the control of the man next above. There are not many administrative powers that could be extended to township officers or Sub-Divisional Officers, but the latter might be extensively employed under the Village Act, and township officers to some extent also.

I think the present arrangement of allotting money to Public Works is not satisfactory. It should be allotted to territorial areas, in this province, divisions, and the allotment to works done by the chief Executive Officer in that area. This division in the seven years 1899-1900 to 1905-1906 paid under the principal heads of revenue, land, capitation-tax, fisheries, just over 6 crores out of about 24 crores paid by the whole province. From the grants under provincial Civil Works during the nine years ending in 1907-08, Irrawaddy was allotted on an average just under 3 out of 53 lakhs

for original works, and just under 1·4 out of 24 lakhs for repairs. Taking the average annual payments of revenue at 87 lakhs, or 26·7 per cent. of the average total provincial revenue from those three heads, 3·25 crores, Irrawaddy only gets just over 5·5 per cent. of the total provincial allotment for works and the same percentage for repairs. In the above figures money spent on remunerative Public Works is not included. That is the result of the system. Whether, in a division, a hospital, a police barrack, a court, a road, or a jail is the most urgent work, is a question for local determination, not departmental determination. I would have public works allotments made over a fixed and certain period to divisions, and the money allotted by the Commissioner with the advice of the Deputy Commissioners.

The power to sanction expenditure in the division on public works would necessarily rest with the Commissioner, subject of course to the general control of the Local Government and to special sanction for large works. Again, expenditure by the District Cess Fund should be almost entirely under Deputy Commissioners, and expenditure by municipal bodies under the entire control of those bodies, subject in the case of the smaller or rural municipalities to the supervision of the Commissioner or Deputy Commissioner. I recently asked for a small sum, Rs. 1,000, annually, to purchase presents for deserving public servants and laymen to be presented in darbar, but this could not be arranged owing to objection by the Accountant-General. Certain powers have recently been delegated by Local Government, but an examination of the details will show that little or no real responsibility is handed over. It should not need a Commissioner on Rs. 2,750 to sanction the travelling allowance of *decorés* attending a Lieutenant-Governor's darbar or the payment of a municipal tax. This circular is a good example of the amount of power hitherto retained by Local Governments and with what curious reservations power is bestowed.

I am strongly opposed to any curtailment of the right of appeal to the Local Government. The Local Government must, to whatever extent its powers are delegated, remain ultimately responsible for the good government of its territories. To curtail a right of appeal is to attempt to get rid of its responsibility—a responsibility the public will insist on being in the Local Government. A Government, such as that existing in India, must be in the nature of the case very sensitive to public opinion. It is right that it should be sensitive, and right that the public should have free access to the head of the Government. It is certain, too, that, however much you curtailed the right of appeal, a Local Government would make enquiries into every complaint forwarded to them, and it is wiser in my view that there should be a right than that an enquiry should be an act of grace. The only rule in this province is that second appeals from Government servants under Rs. 50 will not be entertained. I would not extend the power.

Generally speaking, the influence of the Commissioner is sufficiently strong. Undoubtedly there is a tendency to administer departments on the water-tight compartment principle. An illustration may be seen in Financial Commissioner's Circular No. 3 of 1906, on the appointment of the Excise Commissioner: Paragraph 1—the Commissioner of Excise is not to relieve Commissioners of their responsibility; but, paragraphs 2 and 3, he will do most of the work and exercise all the power. The Forest Department work with little or no consultation with Deputy Commissioners and Commissioners. In fact, the doings of the Forest Department in this division, I learn from laymen as a rule, but it is right to say that there is not much work with forests in my division. Notwithstanding this, in my 2½ years' experience as a Commissioner, I have found that I have but to raise my voice to obtain a hearing.

Executive Officers of Government have not sufficient opportunities for personal contact with the people. The principal obstacle is the great increase of office work of recent years, keeping officers

to their desks. Office work is heavy, chiefly on account of the poor quality of the clerks—that is not where the Burman shines; and within the last ten years in this division the number of clerks has been nearly doubled and their pay largely increased. This has resulted in many drawing pay quite beyond their qualifications. As the unqualified get weeded out, matters will greatly improve; but at present many officers will spend an hour or two a day doing purely clerical work. Another obstacle, so far as this division goes, is the lack of facilities for travelling enjoyed by Sub-Divisional and Township Officers. The number of launches is insufficient, and financial considerations render alleviation of the difficulties impossible. In addition to the difficulties of travel, there is the difficulty of accommodation on tour. This has been obviated to a considerable extent by the supply to most European officers of mosquito-proof houseboats. Mosquito-proof bungalows are few and might be multiplied, but they are expensive to build and to maintain.

Some obstacles are of officers' own creation. I was talking not many months ago with a high Burmese official about a township officer who did not know much that was going on in his township. Something I had heard miles away he should certainly have known. I asked the reason. "Oh," he said, "there is no difficulty there. Maung A stands on his dignity so much that no one will go near him. He is not the only one; nearly all young township officers are the same." That is an accusation made not by an European official, but of course is well known to most. The Burmans are a democratic people.

Here and there increases in the *cadre* are required; my requirements have been generally and generously met. I would not reduce the area of districts nor generally of sub-divisions; whether township boundaries can remain as they are is open to question. In some townships where one officer did the judicial and revenue work some few years back, there are now three: one doing the civil work, another the criminal, and a third the revenue. The officer doing the criminal work is known as the Additional Magistrate, and it is questionable whether where an Additional Magistrate is required, the township should not be split. The division of districts is beyond financial possibilities.

Much has been done of recent years to avoid transfers, e.g., the combined leave rule and the shifting of men from a district at the end of long privilege leave. From the 1st January 1898 to the 31st December 1907 (one anticipated change allowed for) there have been in this division—

18 changes of Deputy Commissioners in Bassein;	
13 changes of Deputy Commissioners in Myaungmya;	
14 changes of Deputy Commissioners in Ma-ubin;	
11 changes of Deputy Commissioners in Henzada;	

and in the four years the Pyapôn district has been formed there have been four Deputy Commissioners. Of the 18 changes in Bassein five officers held charge on two occasions, and one officer was a stop-gap. In Myaungmya one officer held charge three times and four twice each. In Ma-ubin one officer held charge three times, one twice, and one was a stop-gap. In Henzada one officer held charge three times. So that the actual number of men in charge of these districts in ten years excluding stop-gaps has been—

Bassein,	13	} in ten years.
Myaungmya,	8	
Ma-ubin,	11	
Henzada,	10	
Pyapôn,	4	in four years.

In my appointment there have been eight officers in charge of the division in ten years. Notwithstanding these figures I believe everyone connected with Government admits the nuisance and disadvantages of transfers, and I believe that they are now at all events guarded against as far as possible. If pay (and promotion) went by districts, no doubt the number of transfers would be avoided to some extent. Recently His Honour has announced that he will promote to the first grade of

Deputy Commissioners no officer not qualified to be in charge of a first class district. As most of the latter are in less pleasant localities, this will in itself avoid to some extent the transfers of Deputy Commissioners.

I would free municipalities at the headquarters of the districts of most of the supervision of the Commissioner, leaving them to work subject to the control of the Commissioner, but authorising them to tax with his sanction. Other municipalities and town committees I would place under Deputy Commissioners with the same reservation. One of the chief reasons for the little interest taken in municipal affairs is the feeling that if things go wrong—some Government official will interfere.

Advisory, in course of time to become, if successful, Administrative Councils, might be created. There were District Boards in Burma in the early eighties, but they died of inanition during the rebellion of 1886 to 1890. So young an institution could hardly expect to survive the stress of warfare. The only representative institutions in this division are the municipal and town committees: they might nominate. For the rest, representatives would have to be carefully selected, township by township for the district, and from the District Council for the Divisional. I have no very robust faith in such Councils as advisory or administrative bodies, certainly not for some years, but they would certainly be useful as affording a Deputy Commissioner or a Commissioner opportunities of explaining the policy of Government, of listening to grievances and asking for advice. With careful guidance they might become most useful bodies, and I see no reason why the attempt to make them so should not (in fact I think it should) be made. As a matter of fact at the present moment no officer of Government takes any step without consulting elders and others. District Councils might at first have some responsibilities put upon them in respect of estimates for work at the cost of the District Cess Fund.

Village headmen have criminal and some civil powers which they exercise on the whole admirably. It is within the power of Government or the Commissioner to enhance those powers, and that power is sufficient. Village headmen have also powers in sanitary matters, but not much in revenue, with the important exception that they collect revenue. There is danger in employing the headman too much, as he dislikes work and responsibility even accompanied by power.

12112. Is all due consideration given to the views of Commissioners?—I think so.

12113. If you want to urge a point upon Government you both now, and always, have been able to get your way?—So far as my experience goes, which is 2½ years, certainly.

12114. You do not think that the Heads of Departments are allowed to get their way in a local question in preference to the views of those more or less on the spot?—No, I have never had any case of that kind occur in my experience.

12115. You have three methods of correspondence in India—official, demi-official, and private?—Yes.

12116. Is demi-official correspondence recognised?—No.

12117. Is it recommended?—Yes; it is very desirable in certain cases.

12118. Is a great part of your time spent in demi-official correspondence?—Not very much; in matters of a petty nature I deal with them as far as possible by writing demi-officially.

12119. Must the very fact of there being such a method of correspondence tend to increase your clerical work?—No, I should say it saved it rather; I can make a demi-official letter much clearer, possibly shorter, than an official communication. Possibly more emphatic.

12120. Does the power of writing demi-officially lead you to write one long letter, and then subsequently to supplement it by a still longer official letter?—Certainly not.

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12121. You think that the Commissioner should be supplied with an allotment for general purposes?—Yes, for Public Works.

12122. In conjunction with the Superintending Engineer he would fix what works were necessary and then get the sanction of the provincial Government, and then spend his allotment; is that your proposal?—Under the existing arrangement a work is administratively sanctioned, and in the course of time the Commissioner and the Heads of Departments all send in lists of these works for entry in the budget; then when the budget is prepared, whether a work goes into the budget or not is settled by the Local Government.

12123. What you want is a sum of money given to you, on an average of former years, which you can spend as you please?—Yes, to be entered in the budget.

12124. Would that lead to extravagance?—It would lead to economy, because the man on the spot knows what is really necessary.

12125. Suppose you had a certain sum based on five or six years' expenditure in the division; would it be necessary to give the Commissioner in the seventh year a sum based on the average of the previous six?—I do not know; there are very urgent Public Works for many years to come in this province.

12126. Are you of opinion that District Boards in your division are impossible for the present?—No, I think they are rather desirable.

12127. And it would not be difficult to get persons to take seats on those Boards?—No, I do not think there would be any difficulty, properly nominated.

12128. Would they consist of Burmese?—Yes.

12129. Would there be a sufficient number of Burmese to form District Boards?—Undoubtedly.

12130. In all the divisions of Lower Burma?—I do not know much about some of the divisions, but in the bulk of them.

12131. At all events, you could get a sufficient number of persons to serve on those Boards and to spend the District Fund?—Spending the District Fund is another question, if they are to be Advisory Boards.

12132. I am not speaking of Advisory Boards, I am speaking of District Boards?—I would place the budgets and estimates for sanction and matters of that sort before the District Boards, but I would not give initiatory powers in the first instance.

12133. You would make a beginning?—Yes; there is nothing that exists at the present time of that description, and it might be usefully begun.

12134. (*Sir Frederic Lely.*) You mention that the rôle of the Local Government should be to lay down principles. Do you intend to imply by that that it is also the rôle of the Government of India to lay down principles?—Certainly, it would be subject to the veto and direction of the Government of India.

12135. You are not prepared to go into the scope of the principles which should guide the Government of India in interference? But within the scope of those principles is it their duty and their province to interfere and assert those principles, just in the same way as it is the duty of the Local Government to assert the principles in its province?—Yes.

12136. You say that the Government of India reserves the right to sanction grants and leases of land, when land is likely to be required by the State, and so on. Would you concede to the Local Government the right to make grants of land without any revision at all?—Yes, subject to the general control of the Government of India.

12137. Even in the case of grants of land for religious buildings? It is not an unheard-of thing in this country for a Lieutenant-Governor to be a very intensely religious man; would there be no danger of a man like that giving a large grant to his own Church?—I do not think so.

12138. Would not the danger, at any rate, be less of vesting that right in the Government of

India than in the provincial Government?—I do not know; it depends whether the Member dealing with the matter in the Government of India was also an intensely religious person.

12139. It possibly would not rest with a single person in the Government of India?—And possibly in the Local Government the grant would be given by the Lieutenant-Governor only on advice; it would come up through the Deputy Commissioner, and he would make a recommendation; the Commissioner and the Financial Commissioner would also do so.

12140. When you speak of "grant of land," do you mean grant of land under ordinary settlement terms, or the grant of land free of revenue?—I am referring to your remark that the Local Government must notify that land in any district may be leased for industrial purposes?—That is a grant of title for cultivating purposes on payment of revenue.

12141. As a matter of fact, a restriction like that must operate very much against the expansion of industrial undertakings?—A case is occurring now in my division in Bassein, to which these rules have not been applied yet; there is an application now pending for a piece of land for industrial purposes; it has not restricted industrial operations there.

12142. But it must cause inconvenience and delay?—It may do so; there was no delay in this particular case.

12143. As a matter of fact, would not land leased for industrial purposes carry a special rate?—I do not know on what terms it is going to be done; I am still referring the matter; this one particular case is the first case that has occurred.

12144. Have there not been many cases of that sort already—land granted for factories and so on?—No, they generally build their factories on their own land, paying the paddy rate.

12145. Is there no special rate for industrial purposes?—No.

12146. Would you see any objection to giving the Commissioner power to grant land on lease for such purposes?—None at all.

12147. You point out how it needs the Lieutenant-Governor to entrust, say, the Sub-Divisional Officer with the powers of a Deputy Commissioner, and so on. I notice in section 24 of the Local Government Act it is laid down that the Local Government must specially authorise any Assistant Commissioner or Extra Assistant Commissioner or Sub-Divisional Officer to exercise the powers of a Deputy Commissioner?—That is in the Village Act; my reference was under the Land Revenue Act.

12148. But is that a general provision throughout legislation in Burma?—No, I think those are rather singular cases.

12149. But it is also the case, you say, under the Land Revenue Act?—Yes, and under the Excise Act.

12150. The Lieutenant-Governor alone can empower a subordinate officer in a division to exercise the Deputy Commissioner's power?—Yes.

12151. Ought the Deputy Commissioner to have the power?—I see no reason why he should not—either the Commissioner or the Deputy Commissioner.

12152. In the same Act, in the case of the appointment of a rural policeman, the Deputy Commissioner may empower the township officer to exercise his own powers?—Yes, that is quite a new clause.

12153. But would you extend it?—Yes, generally.

12154. Would you give a Deputy Commissioner full power to delegate any authority which he possesses himself under any Act to any one of his Assistants?—That is a pretty broad question; I do not know that I would do that.

12155. You would place limits?—I certainly would place limits. I think the Commissioner

should have power to delegate some powers to subordinate officers; there are certain powers which I would not allow him to delegate at all, but I cannot say which at the present moment.

12156. You would recognise that discriminating between different officers works for efficiency?—Yes.

12157. A Deputy Commissioner should be free to grant more powers to one man than to another according to his efficiency?—Yes.

12158. You say that no one under a Deputy Commissioner can remit land revenue or even a two-rupee poll-tax; would you draw no distinction between remission of land revenue and the remission of tax on a mere individual?—The recommendation for remission was made last year in conjunction with Mr. Todd-Naylor, the Commissioner of Pegu.

12159. Would you entrust this power to remit land revenue to any officer below the rank of Deputy Commissioner?—Yes.

12160. The remission of land revenue may involve a much greater extension of the same leniency than the mere remission of poll-tax; the remission of the poll-tax merely means that you think the particular individual cannot pay, but may not the remission of revenue mean a good deal more than that?—It means that the particular crop is bad.

12161. It may also mean that you are considering the general effect of the season, and that you may be giving others in the village a right to demand similar leniency?—Not unless their crops are destroyed.

12162. I do not say always, but is it not an action that involves more responsibility than the other?—I should have thought not.

12163. You would give an Assistant Commissioner power to remit in both cases?—I would give a township officer power up to Rs. 25; a Sub-Divisional Officer power up to Rs. 50; a Deputy Commissioner power up to Rs. 100; and a Commissioner power up to Rs. 500. Also, we should give the township officers power to grant a remission of capitation tax.

12164. Then you say that to give the township officers greater powers would necessitate the exclusion of the lame ducks; would that not result in a number of disappointed men in the Service?—I do not know that it would; a man knows as a rule when he is a lame duck.

12165. You mean he would acknowledge it himself?—A great number would.

12166. And a great number would not; would you suggest any arrangement for getting such men out of the Service?—No, unless they were extraordinarily bad; in other parts of the country they might do useful work.

12167. You are one of the joint authors of a report making certain recommendations to the Local Government for the delegation of work?—Yes.

12168. Has any action been taken upon it?—Yes, in some matters; that question of remission has been passed.

12169. Has your advice as to remissions been adopted?—Not in full, but partially; the Deputy Commissioner was given powers up to Rs. 100, and the Commissioner's powers were enlarged.

12170. Do you accept the axiom that the signature of the Deputy Commissioner should only be required when he can verify the papers that he signs?—Yes, we are doing that now.

12171. As a matter of fact a great deal of time is lost, or rather was lost, in merely signing the Deputy Commissioner's signature?—Yes; it will be saved I have no doubt; we have not arrived at that stage yet.

12172. A case was mentioned in one of the papers about the appointment of 10 house *gaungs*; the Deputy Commissioner was empowered to appoint, and as he absolutely had no time to do it, he issued a number of blank orders to his Divisional

Officer, and the question arose whether that was illegal or not; whether it was illegal or not, it was certainly very improper?—Yes.

12173. Do cases of that sort often occur?—No, I have heard of one case in the whole of my experience; as a matter of fact the *gaung* has very little authority and power. The Commissioner even under the old Act did not appoint the *gaungs*; it was always done by the Deputy Commissioner, and the Deputy Commissioner gave blank appointment forms to his township officers, giving the township officers strict injunctions to keep them in a safe.

12174. The authority might just as well, or perhaps better, have been given to the subordinate officer?—That is my view.

12175. Then you say, "The Commissioner should be a budget sanctioning authority for District Cess Funds." Who is the authority, as a matter of fact, at present?—The Local Government.

12176. Then you say, "There are not many administrative powers that can be extended to township officers or Sub-Divisional Officers, but the latter might be extensively employed under the Village Act, and township officers to some extent also." That is under section 24, which requires the separate Act and notification by the Local Government for every delegation of authority?—Yes.

12177. What would you like to see instead?—I would like to see the Commissioner or the Deputy Commissioner have the power, either one or the other.

12178. Do you make no distinction between administrative appeals and personal appeals?—I have no experience of administrative appeals; I do not know what you refer to. I was referring to appeals against punishments or dismissals.

12179. Appeals against over-assessment or against a refusal to grant land?—Those are revenue appeals.

12180. Is an excessive power of appeal allowed in cases of that sort?—No; it ends with the Financial Commissioner now, I think, as a rule.

12181. Would you draw any distinction between orders of reduction and dismissal and orders of minor punishments?—There are no such things as minor punishments now.

12182. Fines?—I think fines were barred by the Government of India three or four years ago.

12183. But as a matter of fact, are they never imposed?—I think not; there are the definite orders of the Government of India on the subject.

12184. I have heard of a case not long ago where a man carried a petition against a mere censure against him right up to Government; should that be allowed?—I have not thought out the question.

12185. You say that even if the right of appeal was curtailed, the Local Government would make enquiries into every complaint forwarded to them, in exercise of their right of supervision?—I expect they would; that is a mere prophecy.

12186. Again referring to this Village Act, which is your latest legislation in Burma, I note sub-clause 2 of section 23: The Deputy Commissioner may "revise" any such order: the Commissioner may "revise," and the Local Government may "revise." As a matter of fact, does not this deprive the people of a right without reducing the work?—The word "revision" there is used very much in the sense of "appeal" in many cases. I think it is merely verbal.

12187. You say, "The Commissioner of Excise is not to relieve the Commissioners of their responsibility, but he will do most of the work and exercise all the power." Is not the Forest Department also in pretty much the same position?—There is not much consultation; the Commissioner does not know much of what is going on in the Forest Department. In my division there is very little work in connection with the Forest Department.

12188. Then you say that in your 2½ years' experience as a Commissioner you have found that you have but to raise your voice to obtain a

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hearing. I suppose, as a matter of fact, you are on friendly terms with the forest officers and the excise officers?—Yes.

12189. But how would it be if you were not so; would the Commissioner obtain any hearing?—I should refer the matter to Government if I was dissatisfied with what they were doing. I think that is sufficient.

12190. Both forests and excise you would call integral—you might almost say elementary—parts of the work of administration?—Yes.

12191. Is it a right system that the Commissioner, who is the one man in the division who can take a broad view of things from experience, should be excluded from all share in those matters?—I do not think it is right that he should be excluded.

12192. As to the disadvantages of transfers, what would you say to a rule making the acceptance of an appointment carry with it an undertaking to occupy the post for, say, three years?—I would have no objection to that.

12193. Suppose a man is first on the list for promotion to a Deputy Commissionership, and one falls vacant this month, and it is known that he is going on leave next April; would it be fair to say to him, "If you take this position you must not take your leave in April; you must stay in the new post for three years"?—It would cause a certain amount of discontent.

12194. But you recommend that in the interests of the Public Service?—It depends so very much on what the particular appointment is. If it is a very important district I should say that in the interests of the Public Service such a restriction would be perfectly legitimate; if, on the other hand, it is a very minor district, it would seem hard to put a man in that position.

12195. But you would have to make a uniform rule?—Undoubtedly you would. It might be that a man might be very near his first furlough.

12196. Then it would not injure him very much?—If he had done eight years' service and then had to put in another three years, it would make him 11 years before going home; I think that would be a little too long to be out here continuously. What you suggest might be done if he secured his district after four or five years' service.

12197. In many cases it would be not an unreasonable condition of his receiving the appointment that he should stay for not less than three years?—I think not.

12198. You say, "I would free municipalities at the headquarters of the district of most of the supervision of the Commissioner, leaving them to work subject to the control of the Commissioner, but authorising them to tax with his sanction. Other municipalities and town committees I would place under Deputy Commissioners with the same reservation." Why should you diminish the authority of the Deputy Commissioner, merely because he happens to be at the headquarters of the Commissioner?—What I say is, "I would free municipalities at the headquarters of the district of most of the supervision of the Commissioner."

12199. Do you not say somewhere else that you would place the municipalities at the headquarters of the Commissioner under the Commissioner?—No, I said I thought the smaller municipalities might go under the Deputy Commissioner and the Deputy Commissioner might be the authority; there are so many of them; there are a dozen in my division, with very small incomes.

12200. Is it the present system that the municipalities at the headquarters of the district are under the Commissioner?—All municipalities are under the Commissioner; the Commissioner is the budget-sanctioning authority for all municipalities; I should separate and divide them off.

12201. Suppose that a District Board was created, and also township Councils, and you also had the existing municipalities, would you suggest in addition to all those an Advisory Council to the Commissioner or Deputy Commissioner for each district?

—Not in addition to a District Board; I would have one, and one only.

12202. Suppose for the sake of argument that it is wished to build up a system of self-government, to which the central Government might delegate the management of local affairs; how would you begin in Burma?—I would begin with a District Advisory Board, which should be nominated.

12203. A nominated District Board to manage the District Cess?—Not at first; I would hand over the District Cess to it gradually.

12204. Have you not already got village responsibility as an existing fact; you have got a headman with certain powers, who is practically elected?—Yes.

12205. Are those not good materials for laying the base of local self-government; would it not be congenial to the people to begin there, rather than to go further, and establish an altogether exotic body like an Advisory Council?—What powers would they have?

12206. That would be a matter for consideration; one might suggest powers which they might receive in the matter of Public Works, sanitation, and possibly education. At any rate, whatever the term "local self-government" implies might be entrusted to them. Would it not have more chance of success to begin on indigenous lines rather on foreign lines?—No, I cannot say that I think so; I do not understand exactly what position a Village Council would hold.

12207. It would deal with local matters generally; perhaps you would find the same difficulty with reference to the District Council?—Undoubtedly at first, I should say, use them more to explain the policy of Government, and listen to what they have to say.

12208. You would not have them actually taking part in the work of administration?—Not for some time; not until they were educated up to it.

12209. (Mr. Dutt.) Is there a Forest Department in every district?—Not in every district, there are two in my division; there may be more in others.

12210. Would you like to invest the Deputy Commissioner with some sort of control or power over the forest officer in matters relating to the public interests?—Yes, I think so, where the public interests are concerned. I think they do consult them to some extent; I do not know whether they consult them very freely. I know that in my 2½ years' experience on the Bassein side, where there is not very much forest work, I had not much consultation. I was Deputy Commissioner of Tharrawady, in which there are very large forests, and, as far as I remember, I was not consulted very much. I think it is the business of the forest officer to consult the Deputy Commissioner where the convenience of the people is concerned.

12211. You recommend the creation of an Advisory Council to the Commissioner?—I would have one in every district, and one in the division.

12212. The District Board to be the Advisory Council of a district, and a separate Advisory Council for the Divisional Commissioner?—Yes; some members of the District Board would be necessarily on the Advisory Council for the Commissioner as well.

12213. I understand that a part of the District Cess is spent in the district, and a part of it is set aside to form an Incorporated Fund for Public Works done by the Public Works Department; is that so?—No, the whole of it is spent in the district; it has to be spent on village works; it is handed over to the Public Works Department. It is all called the Incorporated Local Fund.

12214. But is not a separation made between the money which you spend through your own hands, and the money which you make over to the Public Works Department?—No, none whatever, except that it is put into the budget.

12215. As a rule you undertake the smaller works, and leave the large works to be done by the Public Works Department?—Yes, where professional assistance is required. The Local Government has

power to close the balance and transfer from one district to another; under the Act of 1880 the money must be spent in the district.

12216. (*Mr. Hichens.*) You want the expenditure on big works to be allotted to you territorially?—Yes, in respect of new works and repairs.

12217. Would you extend that principle any further for Public Works?—I do not know whether a Commissioner could be supplied with an allotment for general purposes.

12218. With regard to the Superintending Engineers, would there not be a difficulty?—None at all I think; the allotment could be either to the Superintending Engineer territorially or to me territorially. I think the Commissioner would be the better person where there are Commissioners.

12219. In that case the Superintending Engineer would be under you? He would be carrying out work included in your budget?—Yes, with my sanction. I suppose in the case of very large works they would have to go up to Government.

12220. The Superintending Engineer might be under two Commissioners; would that not be a difficulty?—I think none at all; it is only a question of money with him. There are no Executive Engineers under two Commissioners, so far as I know. I have two Executive Engineers in my division, and they share the division between them.

12221. Roughly how long is it before a Covenantant Civil Servant becomes a Deputy Commissioner?—I think about 6 or 7 years.

12222. You say that a certain amount of the Deputy Commissioner's time is taken up in inspecting record rooms?—Yes; that is, the arrangement of records. Mr. Todd-Naylor and I both agreed that under the inspection of record rooms there should be one man for the province, or if necessary two, to deal with that work. It is not an inspection of records; it is an inspection of the arrangement of records.

12223. It is something that could be done better by experts?—Undoubtedly—by a man who is always at it. It is purely mechanical; seeing whether the records have been received, whether they are in proper bundles, and so on. There is no difficulty about it.

12224. And it could very likely be done more economically and efficiently from headquarters?—Yes, I think so; Mr. Todd-Naylor and myself agreed upon that point.

12225. Would you extend that principle?—I would do the same in the case of Sub-Divisional Officers and township officers; I would have the inspector in the position of the auditor, to see whether the clerks did their work properly, to see whether the registers were all kept properly, and so on.

12226. Would you go even beyond that, and say with regard to municipalities that you would have central inspection?—They are already audited locally; an officer goes round from the Accountant-General's office to audit. He audits every single item. He goes round and makes a complete examination.

12227. Would it not be desirable to have what are known in other parts of the world as Local Government Inspectors?—I imagine that this Examiner of Local Fund Accounts does exactly that work. He is a Gazetted Officer, belonging to the Finance Department.

12228. Another recommendation of yours was the separation of the Public Works Department and the District Cess Fund staff?—Yes, we both agreed upon that.

12229. Would it not be more expensive if you had a separation between the two departments?—When a work for the District Cess is carried out by the Public Works Department, they charge 24½ per cent. for doing it, and we can do it cheaper with our own staff.

12230. Looking at it from the other point of view, ought it not to be more economical to have one staff to do all the work in the district?—Yes, except that there is not one Executive Engineer to each

district; there are only two in my five districts; so it would be utterly impossible for one Executive Engineer to do the work for all. He has not got sufficient staff, and he has his own work to cover; it is as much as he can do to get through his own Government work.

12231. (*Mr. Meyer.*) This 24½ per cent. which you refer to is the charge for establishment?—The charge for establishment, tools and plant, and everything.

12232. It is not simply commission?—No.

12233. It refers to a great deal of work that the Public Works Department do for you?—Yes, and their skill.

12234. If you had this separate Local Cess Fund establishment, or District Cess establishment, what sort of staff would you suggest?—That is under discussion now. We anticipate getting a District Engineer of the same class as there is in India.

12235. You know Madras?—Slightly.

12236. Would you get the same sort of man as the District Board Engineer there?—Quite.

12237. The Government of India, a couple of years back, gave a grant-in-aid to the Local Boards, and that was extended to the District Cess Funds in Lower Burma. Can you give me an idea how that grant has been applied?—It was distributed to divisions, and distributed amongst the districts by the Commissioners according to their discretion.

12238. Did you give it ratably?—No, I gave it according to the requirements of the various districts.

12239. That is to say, to help some District Cess Fund to carry out some road or bridge or hospital?—No, this grant was for communications only, for which it was restricted.

12240. As to your system of allotment to Commissioners for Public Works, in any case you do not intend to cover the big works?—Yes.

12241. A work that would cost a few lakhs?—Not a very big work; that would swamp the allotment of course.

12242. You would desire that the Government should give each Commissioner a certain lump allotment out of the Public Works budget from which the Commissioner should have discretion to sanction administratively particular works. Within what limit should he have such sanction?—It was not with the view of administrative sanction so much as with the view of carrying out the work after it had been administratively sanctioned, distributing the money after the works had been administratively sanctioned. The Commissioner has not power of administrative sanction at the present moment.

12243. There are three stages in a Public Work. There is first of all the allotment in the budget, the financial provision; secondly, the administrative sanction for that particular work; thirdly, the professional sanction for the estimates?—The administrative sanction comes first of all and then it goes into the budget; then the work is executed.

12244. You have got to get your work administratively sanctioned, and then you have got to put it into the budget?—Yes.

12245. The Commissioner ought to sanction the work administratively?—Yes, up to certain limits I should say.

12246. So far you merely say, "This is a good work to be undertaken provided there are funds"; does he also sanction financially?—He does not sanction administratively provided there are funds; the administrative sanction is given simply because the work is a good work.

12247. There may be many good works and Government might be hard up?—Then the work would not have got into the budget.

12248. Is the Commissioner to get a lump sum out of the budget?—That is my idea.

12249. We will say by way of illustration that he gets five lakhs; is he to distribute that five lakhs between works A, B, and C as he pleases?—Only works that have been administratively sanctioned.

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12250. By whom—by yourself?—Some by myself and some by the Local Government; it depends on the size; I would give the Commissioner power up to, say, Rs. 20,000, and the Local Government power up to, say, Rs. 50,000. I think the Government of India has power beyond Rs. 50,000.

12251. Then the professional sanction is to go on as at present; would the sanction to the estimates be done by the Public Works Engineer?—Yes, I think so.

12252. Have you ever thought of having a similar system in regard to minor appointments giving the Collector a small budget provision within which he could entertain additional temporary or permanent clerks?—Mr. Todd-Naylor made a suggestion to that effect.

12253. You spoke about having a special officer to inspect record rooms. Have you not found as a District Officer, and as a Commissioner, that you get valuable information from inspecting the records of your subordinates—the current records?—Yes.

12254. Do you imply that your inspection, or the Deputy Commissioner's inspection, of the current records should in any way decrease?—No.

12255. As regards treasury inspection, is not the proper person to inspect the sub-divisional treasuries the District Treasury Officer?—The Deputy Commissioner usually does it.

12256. You want to relieve the Deputy Commissioner, and you want to bring in an outside expert; in Madras the Treasury Deputy Collector inspects the treasuries?—We have only one Treasury Officer here, and he would not be able to do the work; I do not know who would carry on his work if he had to go and inspect the treasuries.

12257. Assuming the Treasury Officer could go, would that inspection by him be better than inspection from outside—from the Accountant-General's Department?—I should say not; the Accountant-General's Department would be trained people.

12258. You want to relieve District Officers from all responsibility for accounts work?—I think the Deputy Commissioner is the person to inspect sub-treasuries; we did not recommend as to sub-treasuries.

12259. I gather from your report that the District Officer is heavily burdened with magisterial work of which you propose that he should be relieved?—Very largely. I would relieve him where it is necessary.

12260. You have a number of cases in which land is granted on favourable terms?—Not on favourable terms.

12261. Rubber plantations?—Special crops, yes—rubber and other things.

12262. Land is granted free of assessment for a number of years?—All land is.

12263. And later on there is a light assessment?—There is in the case of rubber.

12264. You want a more or less free hand to the Commissioner for those grants?—Yes.

12265. And to the Deputy Commissioner also?—I think so, yes.

12266. You also require a fairly free hand in the grant of land for religious purposes?—Yes.

12267. And as regards mining concessions, do you want a free hand also?—I know nothing about mining concessions.

12268. Is it not possible that this free hand will lead to a considerable alienation of Government revenue?—I think not.

12269. I have heard that the Burmese are a very sympathetic people and the District Officers are very fond of them; is there not danger of the District Officer being led away by his love of the Burman into sacrificing revenue?—I do not think so.

12270. You do not think that the District Officer would be inclined perhaps to give land for religious purposes too freely?—I think he would give what is right; I do not think he would give too much.

12271. Would you be in favour of allowing the Deputy Commissioner to delegate any power which he was not specifically forbidden to delegate?—It is very difficult to answer a question of that sort.

12272. As regards your remission system in Lower Burma; I understand in the first place that under certain conditions a man gets off very lightly for fallow land that he has not cultivated?—Yes.

12273. Apart from that, if a crop is short of its normal outturn by more than one-third you give remissions?—Yes.

12274. Have you a graduated scale according to rules?—It is graduated by the extent of the disaster.

12275. That is to say, if one-half of the crop is lost you give one-half of the remission?—Yes.

12276. And if five-sixths of the crop is lost you give five-sixths?—Yes; or rather, I think that would be the total amount. I think six-sevenths is called a total remission.

12277. Has the Sub-Divisional Officer no discretion in those points?—The Township Officer and the Sub-Divisional Officer are the men who actually inspect the crops. They merely report to the Deputy Commissioner.

12278. As to that restriction of remission up to Rs. 50 and Rs. 100 in individual cases, does that apply to these rules?—Yes.

12279. Therefore, the rule is a remission according to a fixed scale to be made by the Deputy Commissioner, but it is subject to a maximum amount in each case which he cannot overstep without reference to higher authority?—Yes.

12280. You mention in your report that in some cases it might be desirable to split up the *myook's* charges. You also speak of giving *myooks* some training before they take up the charge. Might you not effect both those objects—giving a preliminary training and relieving the *myook*—by having a deputy or assistant *myook*?—The assistant *myook* would not be of any relief to the *myook* he was working with.

12281. Might he not take a good deal of work off his shoulders—case work, inspection work, civil work?—I think not; he would be rather a burden than otherwise.

12282. You spoke of the Commissioner having no power, or practically no power, in excise matters. Mr. Eales told us that the Commissioner appoints the resident excise officer?—Yes; I was referring to that circular; I was not saying that he had no powers. Since that circular was issued the appointment of excise officer has been handed over to the Commissioner.

12283. An Excise Commissioner has been lately appointed in this province?—About 18 months ago.

12284. You have got a very serious matter to deal with here in the way of opium. You have an artificial system by which you are endeavouring to regulate the sale of opium and prevent its consumption by the Burmese population. And for that purpose you have large preventive forces and these excise officers?—Yes.

12285. Formerly these things were managed by districts?—Formerly there were no preventive officers at all.

12286. Was not the reason that an Excise Commissioner was appointed that the force had become so large that it was necessary to have a central co-ordinating Head?—Not to my knowledge; the preventive establishment was created in 1903, I think.

12287. Who managed it then?—It was managed by the Financial Commissioner. The appointments were always made by the Financial Commissioner up to the time of the appointment of the Excise Commissioner.

12288. You speak of the Township Officer passing the opium shops daily with closed eyes; why does he do that; is that not his own fault?—He does not go in because he is not asked to.

12289. Cannot you make him go in?—Yes, I think he should go in.

12290. Have you any opinion as to the Commissioners appointing the *myooks*; are not the *myooks* now appointed on a provincial list by the Local Government?—Yes, on the nomination of Commissioners, and of other authorities also.

12291. Might not the *myooks* be split up into divisional lists and their appointments made by Commissioners?—I see no objection to that.

12292. Would you be in favour of the Commissioner posting the Assistant Commissioners and Extra Assistant Commissioners within his own division?—I see no reason why he should not have that power. The Commissioner posts Township Officers and removes them, and I see no reason why he should not post his Sub-Divisional Officers.

12293. Might he not have powers to invest officers with second and third class magisterial powers?—I see no reason why he should not do so.

12294. And certain other special powers that require special investiture now under the Criminal Procedure Code?—Yes.

12295. You desire also that he should have some power in land acquisition, if the Land Acquisition Act is to be put in force?—Yes, or even the Deputy Commissioner; it is very laborious and tedious work, these land acquisitions; they make a very large amount of work.

12296. At the same time, you are not specially desirous of decreasing appeals in administrative matters?—No.

12297. Having regard to the large increases of power which in one direction or another you are proposing for Commissioners, it is not likely that the number of appeals against their orders and against the orders of the Deputy Commissioners, who will have their powers increased enormously, will increase in number very much?—I think not, so far as I know.

12298. Your experience is that in this province people do not appeal very much?—No, I do not think they are very litigious.

12299. You have served in the province for some 22 years; have you found that the tendency to appeal is growing?—It possibly is, to some extent.

12300. Is the growing number of appeals what you would consider rational appeals or frivolous appeals?—Most of the appeals that come to my Court are quite rational.

12301. But is it not possible that as time goes on, and as the Burman gets more educated, and the number of lawyers increases, the number of appeals will largely increase also?—It may be so.

12302. Without mentioning any names, can you tell us whether, in your opinion, all the Deputy Commissioners in the province whose work you know of are fit for their appointments; are they men whom you would appoint to-morrow if you had the re-doing of it?—No, I do not think they are.

12303. Your memorandum shows an enormous number of transfers; in Bassein on the average there have two Deputy Commissioners in a year—18 in 10 years?—That was due to changes; the number of men in charge of the district was 13.

12304. Including stop-gaps, you say there were 13 in 10 years, 8 in 8 years, 4 in 4 years, and so on; consequently your District Officers were transferred on the average once a year?—Yes.

12305. Is that a satisfactory state of things?—No, not at all.

12306. You say that if pay and promotion went by districts the number of transfers would be avoided to some extent; will you explain that?—I think that if the pay attached to certain districts was larger than that attached to other districts, the men in those districts would like to remain there, and not go on leave when their time for leave came.

12307. (Sir Steyning Edgerley.) I understand that your principle of re-arranging the function of

officers is to confer power as low down as possible?—Yes, originally.

12308. As much power should be given to the lowest grade of revenue officer as is compatible with safety?—Yes.

12309. You say, "Speaking generally, I should say that there is hardly a single head of revenue in which work now done by high officials would not be equally well, if not better, done by those lower in rank." Then, in answer to a question here, you said you were opposed to any sort of general power of delegation as between the Deputy Commissioner and his subordinates?—I was asked as to section 24 of the Village Act.

12310. In the Madras Regulation of 1828 the Collector, subject to the retention of revision and appeal, can give the whole of his powers to his Assistants, and there is an exactly similar provision in Bombay. Would you have any objection to that sort of provision in Burma?—I have no objection to it.

12311. Suppose, as has been suggested, that the Deputy Commissioner is not consulted about forest matters, if he saw anything that he thought he ought to do, would he do it?—Yes; he does that now.

12312. It does not depend in any way on consultation?—Not at all; things may happen that he does not know of. But if he got any complaints he would undoubtedly take them up.

12313. About treasuries; is it your idea that there should be an extension of the Accountant-General's local audit?—Not exactly the local audit, but that they should have local inspecting officers to see that the district treasury is worked properly.

12314. You mean that the district treasury should be under the Accountant-General?—The actual work of the treasury, yes.

12315. The idea being to free the Deputy Commissioner for out-door work?—More or less, yes.

12316. What sort of establishment would you suggest to carry out that idea?—I should think the Accountant-General's Department. The class of man who is an officer of the Accountant-General's Department could very well do it; he would be an Enrolled Officer.

12317. You think that inspection from time to time would be sufficient?—That is all the treasury gets now.

12318. But the Deputy Commissioner is responsible now; he has to sign the balances once a month?—He would still have to sign the balances; he would still have to verify the money.

12319. How far would you relieve the Deputy Commissioner?—The Commissioner now inspects the district treasuries, and the suggestion was that, instead of this being done by the Commissioner, it should be done by some expert. It was to relieve the Commissioner rather than the Deputy Commissioner.

12320. About that contribution of 2½ per cent. in the case of large works if the Executive Engineer does the work for the districts. Has it ever been considered in Burma whether the remission of that charge would not be a suitable contribution?—They have reduced it in cases of certain works to 10 per cent.; that is in the case of poor municipalities, and the Local Government has occasionally remitted it altogether, I think.

12321. That is on each occasion; it has not been done generally?—No; each particular case has been taken on its merits. It was proposed to reduce it to 10 per cent.; that was some years ago, but the Public Works Department would not hear of it.

12322. (Chairman.) Is the obligation on an officer when he first comes out to stay for eight years without any leave too long a period?—Yes.

12323. What would you cut it down to?—Four or five years, as a compulsory term.

12324. In all these suggestions which you and Mr. Todd-Naylor make, you do not suggest to us the reduction of much correspondence between

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officers; you suggest the transference of work from one set of officers to another, but the bulk of the complaint being that the work is clerical, you make no suggestions which would reduce that work?—I do not think it is possible. So far as I know, nobody writes a letter unless he is absolutely obliged to.

12325. Your proposals are not for the reduction of work, but for the transference of work; you want to transfer work to the District Superintendent of Police, to the Accountant-General, to the Public Works Department, to the Civil Surgeon, and so on?—The actual work is there, and we do not know how it could be reduced.

12326. All these departments are now working up to their full limit, so that your proposals are to relieve already over-worked officers by the transference to other already over-worked officers of fresh burdens?—Not necessarily. You say the work is to be transferred to the District Superintendent of Police; all that takes place now is that the District Superintendent of Police recommends, and the Deputy Commissioner passes, orders. We recommend that the District Superintendent of Police himself should pass orders.

12327. Will that, or will it not, reduce correspondence?—The District Superintendent of Police does not correspond with the Deputy Commissioner; he sends on papers.

12328. Then take the Civil Surgeon, who you say is to take the place of the present Vice-President of the municipality; does that mean no transfer of correspondence to the Civil Surgeon?—No, he is Vice-President in most cases; at most headquarters of municipalities the Civil Surgeon is almost universally Vice-President.

12329. Then there is no reduction of work at all. Then your proposition is that the District Cess Fund shall be under the District Engineer; that is transference of work again?—Not the District Cess Fund, but the District Cess Fund works. They are now under the Deputy Commissioner; some of the larger works are carried out by the Public Works Department. The recommendation is that they should have a special engineering establishment paid for by the Fund.

12330. That comes under the head of increase of staff?—Yes.

(The witness withdrew.)

Colonel W. G. KING, I.M.S., C.I.E., M.B., C.M., D.P.H., was called and examined.

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12331. (Chairman.) You are Inspector-General of Civil Hospitals and Sanitary Commissioner in Burma?—Yes.

12332. You have under you Commissioned Medical Officers with certain subordinates?—Yes.

12333. As Sanitary Commissioner you have a Deputy Sanitary Commissioner?—Yes.

The Local Government should be allowed discretion to borrow, provided the loan be contracted so as to be paid before the termination of a provincial contract with the Government of India. It is recognized that the advantages that would accrue from loans for so short a period would be limited; but there must nevertheless be conditions in which it would be advantageous especially in respect to public works. Exceptional cases may also occur where a certain duty is performed by Government in return for a portion of revenue handed over to it by a local body. If that revenue, by economy exercised or by natural increase, more than suffices for the duty, it would seem legitimate to apply the excess to the raising of a loan, without reference to the period of the provincial contract. For example, the Government of Burma undertook medical arrangements within the municipal limits of Rangoon, and thus relieved the Municipality of connected charges. The Municipality, on its part, gave up a revenue of two lakhs per annum derived from excise. This goes into the general revenue of Government and, in this sense, can no longer be regarded as a separate sum; but it seems to me reasonable to hold that as this money was in return for a specific duty, it would be right to apply it to the raising of loans for purposes within that duty. Thus, the new General Hospital is estimated to cost about 39 lakhs and is being paid for from current revenue, with the result that other urgent medical requirements, such as bacteriological and chemical laboratories, small-pox and cholera hospitals, and a lunatic asylum, must be delayed; whereas, had a loan been raised, with the approximate annual saving of Rs. 75,000* it would have been possible to have at disposal at least 8 lakhs payable in about 13 years at 4 per cent. and have erected most of these buildings, and have secured their benefits within a more reasonable time. Again, in the case of remunerative Public Works, it would seem reasonable to allow a definite percentage of earnings to be devoted to loans for remunerative expansions and improvements.

Local Governments should be allowed the widest discretion to create temporary posts for experts, provided the period of appointment did not extend beyond the term of the provincial contract. For

* The difference between the present cost of the hospital and the increased excise revenue.

example, were any unusual bacteriological or parasitological problem to arise, it should be possible for the Local Government, without hesitation or the effort to persuade the Government of India to accede to its views, to call for expert aid from any part of the world. Similarly, there must be numerous problems in reference to economical products of the country, engineering, and the like, that would receive an impetus if this concession were allowed. Had each Government been in a position to act in such matters, it would not have been necessary to wait for the Government of India to appoint a Plague Commission. Each Government would have worked out the problems in its own area, even had inter-communication been essential for final conclusions.

When the Government of India have approved a scheme in principle, the Local Government should be afforded full discretion as to method of putting it into practice. For example, in reference to the Burma Government Medical School, the Government of India laid it down that the arrangement should be experimental for five years. Factors which militate against its successful working are now apparent, but no modification is possible without referring the whole question to the judgment of the Government of India. Orders of this description not only savour of rigidity, but prevent progress.

I would not advise that complete freedom should be given to Local Governments in developing reforms. But the reforms having been on broad lines approved by the Government of India, there should be no question of going up to the Government of India on every detail or getting sanction for each modification. It should suffice if they were kept informed by progress reports, and had the right of interference when necessary.

I consider the sanitary and medical requirements of the huge area of India are of sufficient importance to demand the presence of a special Member for Public Health on the Viceroy's Council. This expert member would thus be able to exercise his influence on Local Governments with better efficiency than as the Head of a Department, as at present. Although there is a stage in all organizations for purposes of government where excessive centralization may be detrimental and must be watched for, in the departments concerned with technical and professional matters, centralization is of value and should be aimed at. Otherwise in the rush of official work by Governments, they are liable to be forgotten and receive only the crumbs of finance. They must be able to make themselves heard. Hence, I would not only support the principle of Imperial Directors and Inspectors-General, but would expand it as indicated.

The right of appeal to the Government of India is a valuable asset, and a necessary safety-valve of the Services as organized in India. I would, however, confine the right of appeal to officials drawing Rs. 150 and above. No right of appeal should lie to a Local Government against any disciplinary order issued by the Inspector-General of Civil Hospitals, unless rectitude of conduct of the officer or subordinate aggrieved is involved. Under present rulings, an appeal lies to Government against any disciplinary order issued by me, and obviously any power of enforcing discipline I possess must vary with the individual nature of the officers and subordinates concerned and their appreciation of how far, should they appeal against an order, they are likely to secure their ends. In the case of the Civil Surgeons, I would allow no appeal from decision in respect of servants of the inferior service, but would allow this to the Head of the Department, in the case of servants in superior service, up to a salary of Rs. 50, and above that to Government.

Heads of Departments who have to press claims that do not involve productive works are handicapped, by the possibly limited financial powers of the Local Government. In this sense, the Secretariat treatment of representations has to be rescued by the officer pressing his views from what may be termed the "departmental standpoint." The success attending such representations must therefore vary with the *personnel* of Governments, and may not necessarily keep pace with actual public requirements. There is here a want of "rigidity." Nothing could prevent the action of these factors other than determining that a minimum percentage of both provincial and local incomes shall be at disposal for medical and sanitary purposes.

I see no reason why the influence of a Commissioner should be exercised in reference to any other department except his own. To permit an increase of power in respect to other departments would be to stultify decentralization. Each department should be self-contained, and capable of performing its own duty. The Commissioner's position should be that of non-interference, so long as neither the peace nor safety of his charge is involved by the action of other departments, and the rights of his own department are not trammelled.

My limited experience in Burma precludes me from giving a definite opinion, but I should think there is still good contact between the people and their rulers. It is however unlikely, as time advances, the same changes will not occur as have resulted in India, namely, gradual decrease of contact between the rulers and the ruled. A necessity to prevent such a change must be decentralization in respect to the Commissioner. Far from therefore considering any increase of powers of the Commissioner advisable, I would suggest his present powers should be freely delegated to Deputy Commissioners, and that the Commissioner should assume more the position of an inspecting and advising officer. Increase of staff as a sequence of that officer's decentralization would aid results, but this forms but one and a readily recognizable factor—mitigation, but not cure, could be expected; the actual contact with the people, which must be the political desideratum sought for, can only be brought about by this necessity being systematically recognized as part of the policy of each Government, and the selection of their officers should, therefore, in the superior grades more especially, not be determined solely by seniority but by fitness to maintain this particular influence.

So far as professional and administrative responsibilities are concerned, there is no material difference between the duties expected of a Surgeon-General and an Inspector-General of Hospitals. The only appreciable difference is that, in the former case, he serves under a Governor and, in the latter, a Lieutenant-Governor. Yet it is laid down as an inviolable rule that the personal assistant of a Surgeon-General only may be a Commissioned Medical Officer; that is, the question has arbitrarily been settled by an appeal to rank and perhaps assumed amount of work, instead of the nature of work expected, which latter factor should have predominance in settling the nature

of the staff. Whatever the local conditions may be in other provinces, there is no just reason why this rule should be enforced in Burma. The following give details as to area and the number of subordinates under administrative control of Burma and Madras, respectively:—

		Area. Square miles.	Number of Civil Surgeons.	Other Gazetted Officers.*	Subordi- nate Medical Staff.
Burma	...	236,738	40	37	335
Madras	...	141,726	30	44	604

* Excludes four Commissioned Medical Officers serving in the Jail Department.

It is evident from the above that, although the subordinate staff is smaller, the staff of Gazetted Officers is greater, whilst the area to be traversed by an Inspecting Officer is much greater in Burma than in Madras and, consequently, duration of absence from headquarters must also be greater. Hence, the responsibility in respect to management of the first steps in administrative questions (which often make or mar the result) must frequently fall upon a non-professional officer. Further, he must have much personal communication with Civil Medical Officers, as the officer representing the Inspector-General in the absence of that officer, and also reply to urgent reference from Government. Although laymen may acquire much of the necessary professional traditions which go to influence medical administration, there cannot be the slightest doubt that it would be more appropriate that their interpretation should emanate from a professional officer. My office is about to be divided so as to have a separate Sanitary Commissioner. This officer, although independent, is still a Medical Officer and would be subject to my administrative control in matters other than purely sanitary. Nevertheless, he will be provided with a Commissioned Officer as his Deputy, and may, in course of time, have several such officers at his command. His Deputy will relieve him of much routine office work, and in that respect represents a personal assistant. No difficulty is found in providing the Inspector-General of Police nor the Director of Public Instruction with personal assistants of their own cloth. There seems therefore no reason behind the orders of the Government of India, beyond enforcement of rigidity and demand for uniformity, in treating areas which are not similar in their requirements. A similar rigidity is observable in the demand for uniformity in respect to Hospital Assistants throughout India, although conditions must vary in different provinces as to the money value of pay received. Thus in 1892, the Madras Government was informed by the Government of India in respect to a request for improving the prospects of Civil Hospital Assistants "as however it is necessary that the status of this class of officers should be the same in all provinces, they have decided to consult other Local Governments, etc., etc." Apparently, this demand for uniformity prevented the Government of Burma from acting upon a request of the Inspector-General of Civil Hospitals, in 1896 to at least alter the pay of the lowest grade of Hospital Assistants. As matters stand, this paralysis of efforts has resulted in a poorly educated, badly paid, and discontented class of Hospital Assistants in Burma. The whole question is, however, now under consideration by the Government of India.

It seems to be essential that each Civil Surgeon should be provided with a Civil Assistant Surgeon at his headquarters to enable him to proceed on tour more frequently than at present.

There is a want of liberality also in respect to the appointment of Commissioned Medical Officers to this province. Appointments that would be held elsewhere by Commissioned Medical Officers are filled by Military Assistant Surgeons, and Uncovenanted Medical Officers. Forty Civil Surgeoncies are filled by 7 Uncovenanted Medical Officers, 10 Military Assistant Surgeons, 4 Civil Assistant Surgeons, and 19 Commissioned Medical Officers. In the General Hospital, Rangoon, 385 beds are served by 2 Commissioned Medical Officers, aided

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by a Resident Medical Officer, who is also commissioned. Elsewhere, for about every seventy beds, a Commissioned Officer is considered requisite.

In respect to sanitation, there is admittedly no special staff, although, as part of their numerous duties, the Civil Surgeons do their best to attend to sanitation. Each district and large town should have a special Health Officer subordinate to the Sanitary Commissioner, and in touch with the Civil Surgeons. Under these should be a provincial staff of sanitary inspectors qualified by special education. A subordinate executive staff of qualified sanitary inspectors has now the approval in principle of the Government of Burma.

As part of sanitary advance throughout India, I consider it essential, both in their own personal interests and of communities of whom they have administrative charge, and of securing financial support from a Service which controls the purse strings, that all Civilians on their first appointment in the country should undergo a course and examination in public hygiene.

The vaccination staff is now undergoing improvement in respect to education and pay. They are at present insufficient in numbers, and of far too low a grade of education to fulfil the requirements of vaccination work.

The free use of the Government Press is also requisite. At present, not so much as a form for use in my own office can be printed, without my proceeding to ask the sanction of Government in the first place. Even then the form desired must appear in the so-called "guard book."

It would be of advantage to constitute District Boards in 18 of the 20 districts in Lower Burma. Discussion by these Boards as to finance at disposal would result in a better adjustment of sanitary requirements. Thus, of the 25 lakhs of income, the total provision for sewerage, drainage, and water supply is Rs. 66,400 during 1907-1908, or .02 per cent. of the total income. At present, the Deputy Commissioner, subject to the control of the Commissioner, commands the whole of the funds. Some improvement might also result in the budgets of all local bodies being placed before the Sanitary Commissioner for remarks and advice before being sanctioned by Government. The Civil Surgeon also, as the local sanitary adviser, should uniformly be consulted.

If the policy I have suggested were rigidly followed, there would be no necessity for Advisory or Administrative Councils in districts. Far from being a help, they would lead to endless factions. The principle, however, would be of advantage in respect to selected men in reference to Government, if consulted as experts on certain subjects.

All possible power has already been given to village communities. Were the enforcement of sanitary measures in respect to the disposal of petty criminal and civil cases left to the communities, no action would result. The appreciation of sanitary measures is necessarily of slow growth, and enforcement by law is usually repugnant to representatives of communities.

12334. Which department of the Government do you correspond with?—The General Department.

12335. Do you find that your relations with that department are on the whole satisfactory?—Perfectly so.

12336. Except in the points mentioned, you have nothing to bring to our notice which you think could shorten the delays in decisions or reduce correspondence?—No, except in respect of the organisation of the department as a whole. Having regard to the present methods, I have nothing to suggest; I think the mode of correspondence quite well suits the present system.

12337. Assuming that the present organisation is sufficient, what better method of communication can you suggest?—I have no better suggestion to make so far as regards the actual method of communication; I communicate directly, and I am perfectly well satisfied.

12338. You are a member of the Sanitary Board?—Yes.

12339. Is that in your judgment an altogether satisfactory institution?—The whole system of

sanitary administration requires attention; it is unsuitable with reference to the whole of India. The Sanitary Board is a mere stop-gap, suitable in certain ways and not in others.

12340. Briefly, what do you think would improve the present situation?—The department requires better methods of being heard, and there should be in the Government of India a special department or Member who should have control of sanitary and medical work. The Sanitary Board in that case would be attached to each Government, and would be solely, as it is now, an Advisory Board, but it would not, as has occurred in some Boards, take up executive work. I would give it control of expenditure on public works solely; they should decide whether schemes are financially feasible. I would not have them go beyond that at all; I would have it a body which would consider large public works. The actual rules in force in Burma do allow of the treatment of sanitary reforms on small matters that come before the Board, but the Sanitary Board has not availed itself of that power; if it did, it would lead to complications, because it would interfere with the true functions of the Sanitary Commissioner. There ought to be no crossing between the functions of the Sanitary Commissioner and the functions of the Sanitary Board. Having got a body of that description between the Sanitary Commissioner and Government, I would then have direct communication by the Sanitary Commissioner with the suggested department in the Government of India. In that way, I think, one could be heard.

12341. Would your Sanitary Board attached to the provincial Government consist of provincial officers?—Exactly as it is now; the organisation is quite suitable. I would certainly confine their functions to advisory functions, and this solely in respect to large sanitary works. The tendency always is with Sanitary Boards to encroach upon details of sanitary administration. The Sanitary Commissioner should be absolutely alone with reference to that. There is always trouble between the Sanitary Commissioner and the Sanitary Engineer, and I would use the Sanitary Board as a useful buffer against that. If the Sanitary Engineer is not actually subordinate to the Sanitary Commissioner it does not seem to me possible to get proposals brought up in proper order or quickly enough.

12342. Suppose a scheme is put forward by a Divisional Commissioner, it would come first of all to whom—supposing your organisation was in full working order?—Just as the Sanitary Board now is arranged here; it would come first to the Sanitary Commissioner; formerly it did not do so; it used to come to the Sanitary Engineer.

12343. To whom would the Sanitary Commissioner then send it?—He would tell the Commissioner whether he agreed with the view that the Sanitary Engineer's services should be asked for. For example, he might ask for a drainage scheme; the Sanitary Commissioner might have grounds for thinking that it was premature, and advise him to go in for a water scheme, but if the Commissioner chose to insist, the Sanitary Commissioner would stand by; he is a mere adviser.

12344. The scheme being sent to the Local Government, goes to some Secretary?—No, it would now go before the Sanitary Board; here, as a matter of fact, it is optional.

12345. But under your scheme?—Under my scheme it would go to the Sanitary Board.

12346. The Sanitary Board would not pass orders on it, but they would advise the provincial Government that the scheme was sound or otherwise?—I would go further; I would let the Sanitary Board definitely pronounce whether they would adopt that scheme or not; there seems to me no object in going to the Local Government any further.

12347. If the scheme is within the financial limits and the Sanitary Board approve of it, then it goes back for execution to whom?—If it is local work it would go back to the Commissioner of the division, who would send it to the municipality or body concerned. Then again comes the question

of who should carry out the work; that would be either the Public Works Department, or it would be done locally, as they might subsequently determine.

12348. This outlined scheme of yours, you think, would save a great deal of trouble and correspondence?—I think so.

12349. (*Sir Steynier Edgerley.*) In all three departments, that is to say, the Medical, the Sanitary, and Vaccination, you work through the Civil Surgeon of the district?—Yes.

12350. What office establishment has the Civil Surgeon?—One clerk as a rule; he may have more; on about Rs. 40 to Rs. 50.

12351. Is that all he has with which to prepare these statistics and medical returns?—Yes, and they find the establishment too small. Recently they have had a vital statistics clerk allowed by Government; it is only an allowance that Government gives of Rs. 20, and it does not follow that in every case they can get two clerks; two is the maximum—most of them only have one. It is an absolutely insufficient establishment.

12352. It takes the Civil Surgeon away from his special duties to do clerk's work?—Yes, it is a great responsibility upon him.

12353. You say that all leave certificates have to be countersigned by you, down to a 15-rupee clerk?—Yes, all non-gazetted officers' certificates must come up for counter-signature by me if the leave is for over 6 months. I do not think it is necessary, but that is the ruling. I fancy it is in the Civil Service Regulations; I would be very glad to be relieved of a great deal of them.

12354. You say that there is a circular order that certain papers which do not refer to departmental and professional matters should come up through the Commissioner of the division, and you suggest that that is open to the interpretation that the Commissioner is the local Head of the Department?—Yes, absolutely, and I think it is most objectionable.

12355. Is it necessarily of your department, or the local Head of other Departments?—The local Head of the Medical Department. The statement is conveyed in Circular No. 54 of 1900 where the words used are, "the Commissioner and Deputy are Heads of Administration of their respective charges in all branches." This was further emphasised by Government in Circular No. 183 of the 5th May, 1894, in which it is put, "as Heads of the Administration of their respective charges in all branches." That is in italics, and defines the position assigned to the Medical Department in Burma by special reference thereto.

12356. Are your Civil Surgeons in administrative or medical charge of the jails?—Administrative charge. The arrangement by which Commissioners are known as "Heads of Administration in all its branches," if it includes the term "local Head of the Medical Department," as I have heard it officially asserted, is in my opinion likely to fetter and injure the position of the administrative officers of the Medical Department.

12357. You say also that the Civil Surgeon is usually Vice-President of the municipality?—Yes, I think in the municipality in which he happens to reside.

12358. That must give some work to the Civil Surgeon?—Yes, it does. I think in the present state of sanitation organisation it is a very desirable arrangement, but if we had an improved sanitation organisation, or any sanitation organisation, it would be unnecessary; as things are now, I prefer it as it is.

12359. I believe your appointment has just been split up in two?—Yes.

12360. Has it been worked out at all what is to be the scheme in the future?—Nothing has been done, except that we know the Government of Burma has consented to entertain a Provincial Service of sanitary inspectors, which, however, has no relation to my scheme whatever.

12361. What will be the connecting link between those sanitary inspectors and the Sanitary Commissioner; will you develop a Deputy Sanitary Commissioner, or will you still keep the Civil Surgeon?—I hope to see a Health Officer in each district.

12362. So that the Civil Surgeon will be relieved of his sanitary duties?—No, he will be in touch with those people. We cannot afford financially—it would be impossible—to have officers of sufficient pay to take over sanitary charge; I would keep them in touch with the Health Officers.

12363. You do not think that that scheme would relieve the Civil Surgeon, except in so far as he will have a special subordinate?—Yes.

12364. As regards temporary appointments, you think the Local Government should have the widest discretion?—I think so.

12365. You say here, "provided the period of appointment did not extend beyond the term of the provincial contract." The provincial contract now is supposed to be permanent?—I was under the impression that it was a five years' arrangement.

12366. Then we may read that as meaning, provided that the period of appointment did not extend beyond five years?—No; then I would confine it to the Government concerned.

12367. Then it would vary with each Government; if a Governor had only been in the province for three years, he could only make an appointment for two years?—Even so, it would be well.

12368. Would it all come to an end when he left the province?—But these are temporary arrangements; it is only right that a man when he takes over his charge should determine the policy that he would follow; I would not fetter one man by his predecessor's action.

12369. You would leave it open to the next man?—Yes, the appointment should be temporary; I was speaking with special reference to experts.

12370. Do you mean high temporary appointments?—Possibly.

12371. Men on Rs. 250?—Yes.

12372. The present period is six months?—I think even then the approval of the Government of India is required.

12373. You say that the Government of India should lay down only the very broadest principles, and that details of all descriptions should be left to the Local Government, so that they might modify a scheme in its working without its going back to the Government of India?—I think so. The Government of India having once said, "Do so and so," the Local Government should have freedom to do it.

12374. As to the right of appeal, you would confine the appeal to the Government of India to officers drawing Rs. 150 and upwards; why do you choose Rs. 150?—I think that is about the stage (especially in India—not so much here) when a man may just begin to be a factor in district work.

12375. Does it happen to be the line between the Assistant Surgeon and the Hospital Assistant?—It is so.

12376. You would give all Assistant Surgeons an appeal to the Government of India and not the Hospital Assistants; that is what it comes to in your own department?—Yes, it comes to that.

12377. You would have no appeal of officers against an order of the Inspector-General unless rectitude of conduct of the officer concerned was involved. By rectitude of conduct do you mean conduct involving some moral stigma?—Yes, if the order was made on that account.

12378. With regard to what you say as to a second appeal, suppose the case of a Hospital Assistant at Rs. 70 a month; would the first appeal lie to the Government, or would it lie to the Inspector-General?—It would lie to the Inspector-General. He would have a second appeal to the Government.

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12379. You consider that in matters of medical and sanitary requirements the Government are too much dominated by considerations of revenue?—I cannot say whether the Government of India or the Local Governments are concerned most, but the fact remains that sanitation has not taken the place in India that it should have done for a considerable period.

12380. Because it does not bring in revenue?—I believe that that is one of the actuating feelings; another is want of appreciation.

12381. You say the Commissioner's position should be one of non-interference so long as the rights of his own department are not trammelled. What do you consider the Commissioner's own department?—I consider it to be the Revenue Department.

12382. But surely he is the Head of his division in a great many other departments also?—I do not know anything about what ought to be his rights in other departments.

12383. You wish to exclude him entirely from the Medical and Sanitary Department?—I consider that the Medical Department should always keep in touch with the Head of the local authorities, but any such matters as appeals to him as the so-called Head of the Medical Department ought not to exist.

12384. Do you consider that the fitness of officers to maintain contact with the people and so on should be the governing factor in their promotion?—Yes, I think so, as to certain grades; it must be taken into account. The difficulty about contact with the people is a matter that has only grown as years have advanced, and in order now to meet that growing requirement this special policy must be watched.

12385. You think you do not get a sufficient number of Commissioned Medical Officers, and that the Civil Surgeon should have a Civil Assistant Surgeon at headquarters, to let him tour more easily. You also suggest that each district and large town should have a special Health Officer subordinate to the Sanitary Commissioner in touch with the Civil Surgeon. Might it not be as well to develop in the direction of an increase in numbers of the Deputy Sanitary Commissioners, so as to cover the circles?—Would you then need to have your Assistant Surgeon at headquarters?—No, I think the other method is preferable; I have seen it working in Madras.

12386. You suggest that you should have a sufficient budget allotment in the Public Works Department and the right of sanction. What figure have you in mind when you say "sufficient" budget allotment?—I should have thought a total of about Rs. 20,000.

12387. As to the use of the Government Press. what is the "guard book"?—The guard book is a book maintained by the Burma Government, in which all forms that are legitimately in use in the office are placed after being sanctioned.

12388. You say you are insufficiently consulted about the expenditure of the District Local Cess?—I am not consulted at all.

12389. Is the Civil Surgeon consulted at all?—No, the Commissioner makes the budget, the Deputy Commissioner expends it under his control; they have it between them. The only persons consulted are the Director of Public Instruction and the Postmaster-General.

12390. How is your department recruited in Burma at present?—Civil Surgeons are recruited from the Imperial Service.

12391. Promotion is granted by the Director-General?—Yes.

12392. You have no theoretical voice in their selection?—No; I might represent matters, and I daresay I might be heard as a matter of courtesy, but I have no right.

12393. You have no medical authority in the province that can confer degrees upon students?—We have a school recently started which is intended to educate Hospital Assistants, but nothing above that standard.

12394. As to Commissioned Officers, at about what service do they come to you?—I think about seven or eight years' service.

12395. Before that you have nothing to say to any of them; the whole reserve is in the hands of the Director-General in military employ?—Yes.

12396. They have to put in two years' military service?—Yes.

12397. And for the rest of the time have you any idea what they do?—They must do two years' military service, and then they can be brought over into civil employ. I am talking about the general number of years' service after which men come over to Burma; they have probably served in other parts of India before they come here.

12398. They come into the Civil Department after about five years, and there is an obligatory rule that before they come in, they must do two years' military service; that would leave a minimum of, say, three years?—Yes.

12399. Are they in actual charge in Military Service?—They are in actual charge of regiments; they may be permanent, but they have acting charge as a rule.

12400. Would it be a good thing to attach them to civil hospitals?—I think it is absolutely erroneous to put men in military employ for two years, the two best years of their lives for study; when they come out from England, they have just gone into bacteriology, parasitology, and so on, and they simply vegetate in military employ and forget all these things.

12401. They are employed in the hospitals, I suppose for British troops?—Not necessarily; as supernumeraries they are, or they may be attached to native regiments.

12402. What would you do with them as supernumeraries during that period?—I would put them into the reserve; then I would have them in bacteriological and technical lists, and so forth, keeping them going on with their profession; they would learn much more in civil, than in military, employ.

12403. Is there not a system elsewhere under which officers of the Military Medical Service return for hospital work from time to time and in that way get their knowledge brought up to date?—Yes, they have study leave.

12404. Might something of that sort be useful out here?—I think, so far as matters are organised in India in reference to laboratories and hospitals, it is better that they should go home. In subsequent years, when we are properly organised out here, it might be worth while.

12405. When they come to administrative rank they go back to the Military Department?—Yes. They are put for that purpose on a Selected List.

12406. Who decides about the Selected List?—I believe the Director-General, on confidential reports by the Inspectors-General.

12407. Does the Director-General know the men himself?—Yes, he tries to; that is to say, he is theoretically supposed to go round to the various Presidencies and provinces, and he is supposed to make himself acquainted with the men; as a matter of fact, I think he sees very few.

12408. Would it not save a great deal of trouble, and be equally efficient, if each province had its own list and sent them to him for use?—It amounts to that.

12409. But is there not correspondence involved which might be saved?—I do not think it is likely to result in correspondence about the actual selection.

12410. What I suggest is this; just as the Director-General decides who is to enter the Service, so you would say, "These are the best men to go back to the administrative ranks"?—You mean that he should not nominate for each province, but should accept them as on the list? That could be done, but I think the Director-General should have a voice.

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12411. Of course he would retain his voice, naturally, because it is Military Service; it is only the question of the entries into the Selected List. I think if it is anything to do with the department at all, as the Director-General is the Head of the Department, it is right that he should have his way in the matter.

12412. While you have no Medical Colleges for Burmese sufficient to train Assistant Surgeons, how do you get over the language difficulty?—There is an examination honorarium; beyond that inducement, there is nothing.

12413. It is merely an inducement, not a compulsory examination?—It is for Commissioned Medical Officers.

12414. As to this proposed sanitary inspectors' class in the districts; if they are to be qualified men they will not be Burmese?—I hope they will.

12415. They will not at first be Burmese?—I hope so. The project is that we should have not less than 80 per cent. of Burmese; we shall attain that if they are properly paid.

12416. It will take some time?—No; I have communicated with the Director of Public Instruction, and I am informed that they are available.

12417. What training will they have had?—They are men who are matriculates of a university or have passed what is known as the Tenth Standard; they will be trained in the Medical School here. We can give sufficient training for that in Burma.

12418. You cannot train Civil Assistant Surgeons here?—Not at present. They come from other provinces of India.

12419. Is there an obligatory language examination for them?—I think not.

12420. Then how will they manage to run a hospital alone, if they cannot speak Burmese to the patients?—I do not think it follows that they cannot speak, because they have not been obliged to go up for an examination. I am perfectly certain with reference to Commissioned Medical Officers that they have to pass an examination in Burmese before confirmation in Civil employ; I am not certain with reference to subordinates; I think the only inducement is the honorarium.

12421. As to the consolidation of the department which followed the consolidation of the army; was that a useful measure as regards the Medical Service?—You mean, putting them on a single list; I do not think it makes any difference as to equality in treatment in respect of the "plums" of the Service; I think the Bengal men get the preference as formerly, because they are nearer headquarters.

12422. Have you found any difficulty in getting the men you want for your own province?—We have a certain amount of difficulty on application; not with reference to the organisation, but with reference to the number on the cadre. I think the Indian Medical Service is below strength.

12423. Has the change which was made about 1896 increased the difficulty?—No, I do not think so.

12424. (Mr. Meyer.) Is the Sanitary Board a peripatetic body?—Yes, it goes about as schemes are required.

12425. When your functions are split up, will the Inspector-General of Civil Hospitals sit on the Board?—I shall especially ask that I may not be on the Board, because I consider that it is erroneous for the Inspector-General in any way to restrain the Sanitary Commissioner; the two may have different ideas about sanitation. I think the Inspector-General is better out of it.

12426. You think you should not have two medical experts?—No; probably the Inspector-General might be a man who has been originally a Sanitary Commissioner himself.

12427. Is the present Board an Advisory Board only; you say that it has no administrative power; later you seem to say you would like the Board to be an administrative body in the sense of passing prudent projects?—In the one case I was speaking

of existing departments; in the other of what I would suggest in the future with reference to my proposed Member for Public Health.

12428. But, apart from that, is there anything to prevent your Board under the present circumstances approving projects?—They can approve but they cannot sanction; the projects must go to Government.

12429. In the other case, if the Board had sanctioned a project, it would still have to rest with Government to find the money for it?—Not if I had my way with regard to funds. I think funds ought to be definitely given in certain percentages; a certain percentage of all funds ought to go to sanitation; I would let the Board have command of those funds, with the approval of the local body.

12430. The Board, you think, should have a budget of its own and administer it?—No, I say that each Municipal and District Board should place aside a certain percentage for the purposes of sanitation. When there were proposals for works they should go up to the Sanitary Board, and they then would approve the expenditure of the necessary amount of money.

12431. Therefore you would levy a percentage from each municipality, but it might all be spent on one municipality?—No; I would not put it into one budget. I would allow each body as at present to put its requirements in its own budget, but I should say to that body, "Of the amount of your total income the proportion for sanitation shall be so and so"—a definite percentage.

12432. But how does the Sanitary Board come in; it simply passes schemes within its limits?—Exactly.

12433. In Upper Burma for instance, are not most of the sanitary works undertaken from provincial funds?—Yes.

12434. Would your Board come in there as an administrative authority in respect of provincial funds?—I presume Government would have the courtesy in a case of that sort, to also let it deal with such provincial funds as it found at its disposal. I suggest that provincial, municipal, and cess funds should all be represented. I would also claim my definite percentage of provincial funds.

12435. Assuming that the proposal is a good one, why should it not be done now?—That is a query I cannot answer; I say, by all means let it be done.

12436. But you say that everything depends on an Imperial Ministry of Public Health?—That project would not have a necessary relation to this particular proposal, but if it be assumed that the whole arrangement is carried out fully and correctly, it would be the incentive force. You want a force behind any rules of this description.

12437. Suppose you have, as you suggest, a special Imperial Department of Public Health; do you contemplate interference by the Government of India in regard to sanitary matters to a larger extent than at present exists?—I would maintain the Sanitary Board as the authority to approve of expenditure on local works, but the Sanitary Commissioner of the Government of India should correspond with that body, and I have no doubt that very much more interest in sanitary matters would be secured by that method than by, as at present, trusting entirely to the Local Government.

12438. You want larger centralisation in the hands of the Government of India, in order to secure better sanitation?—Yes; I disapprove of decentralisation in the matter of sanitation; I think centralisation would give the best results.

12439. Having regard to present conditions, is there any advantage to be gained by the Government of India directly taking over the provincial bacteriological institutions, just as it has taken over the big one at Kasowli?—As matters are at present, no; without the organisation which I suggest, there would be no advantage.

12440. You spoke of a provincial Service of sanitary inspectors. I presume that they are to be lent to the municipalities and to be under municipal control while they are serving there?—Yes, just as is the case with Hospital Assistants.

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12441. As regards the connection of medical officers with jails; you have some Central Jails here I suppose?—Yes.

12442. They are under special full-time Superintendents?—Yes.

12443. The District Medical Officer is only concerned with district jails?—Yes.

12444. Do you speak from personal knowledge as to this arrangement between the Government of Burma and the Municipality of Rangoon in regard to medical matters?—I speak from documents at my disposal.

12445. We had a rather different version of the case from a witness a day or two ago. He said that the Government took away 2 lakhs of revenue which the municipality derived from excise, and gave them instead a fixed sum of 2 lakhs. You say that there is a *quid pro quo*—that the Government released the municipality from medical charges?—Exactly, and that is a very heavy charge, likely always to increase.

12446. The municipality formerly maintained certain hospitals, and the Government has taken them over?—Yes.

12447. You speak of remunerative Public Works. Have you made any special study of the finance of Public Works at present?—No; I think it is beyond me to go into that question.

12448. You complain that in certain matters the Government of India requires a project to be carried on for some years only as an experiment. Is that not rather a good way of dealing with a doubtful case?—I do not object to its laying it down that there shall be experiments; what I do object to is that that should be a fixed idea, and that proof must go up of the actual failure of the scheme before it is possible to convince the Government of India that the experiment will fail. The initiators of the scheme locally are better able to judge whether it is going to fail or not.

12449. The Government of India sanction, rightly or wrongly, is necessary to a particular scheme; they say, "We are doubtful about this case, but, in deference to your views, you may try it for five years, and then refer to us again"; is that not much better than saying, "You shall not try it at all, because we do not think it is sound"?—I do not think they should be so unreasonable as to take that way of judging a scheme at all. If the scheme has been laid down and a few months afterwards the Local Government finds that it requires changing, it is only reasonable that their views should be accepted at once, without waiting for the completion of the five years; there is too much rigidity in that particular matter.

12450. You do not agree on general principles to trying certain things as experiments?—Yes, but the rigid method adopted by the Government of India is not applicable to a scheme involving big issues.

12451. You explained that you claimed full powers to deal in a disciplinary manner with your subordinates, unless there was some moral culpability involved. Let me take the case of an Assistant Surgeon who, though a most estimable man, you find to be professionally incapable, and who, you think, ought to be removed from the Service; would you claim full power to act there?—That is not classed as disciplinary power; that would come at once under all questions of appeal with reference to his salary.

12452. What do you mean exactly by disciplinary?—If I order a Commissioned Officer to make certain alterations in his hospital he should obey my order; there should be no question of appeal.

12453. It is departmental control; there is no reference to what one generally understands by "disciplinary"—ordering reduction of fine?—No.

12454. You have been in Burma about two years, your previous service having been in Madras?—Yes.

12455. You desire to convert the Commissioner from an administrative officer into an advisory and inspecting officer. Is your acquaintance with the

province quite sufficient to enable you to make that suggestion?—I had in mind the question of whether or not centralisation has resulted in European officials having less contact with the natives of the country than formerly. I think it has, and, therefore, I desire to point out that the same centralisation which has produced, or is producing that result in India, if applied to Burma, is erroneous.

12456. Take the District Medical and Sanitary Officer; do you desire that he should be entirely independent of the Deputy Commissioner?—Absolutely independent of him, but by no means out of touch with him. I do not think the two things are incompatible at all. It is not so in Madras.

12457. He should be allowed, therefore, to make, in sanitary matters, any orders he thinks fit?—Certainly not; I think the Civil Surgeon is bound to keep himself in touch with the Deputy Commissioner; the Civil Surgeon must give no orders at all; he must be only advisory.

12458. Correct sanitation may involve a certain amount of interference with the customs of the people?—I recognise that, and I would not interfere in the slightest possible degree with the Deputy Commissioner's discretion and responsibility.

12459. You still admit, then, that the District Officer must keep a certain amount of control?—Absolutely, but not by treating the Civil Surgeon as a subordinate, and by calling himself the local Head of the Medical Department.

12460. You rather object to Hospital Assistants drawing the same rate of pay all over India. Are not these Hospital Assistants transferred from one province to another?—Only in case of war.

12461. They would be serving together in case of war?—Yes; that would be one inconvenience. I do not regard it as conclusive.

12462. Has that not been recognised by establishing a uniform rate of pay?—But it is absolutely insufficient; you cannot get good and satisfactory men in Burma on the same pay as in India.

12463. However, the local allowance does exist, and it is merely a question between yourself and somebody else, or between the Local Government and the Government of India, as to the adequacy of the local allowance?—It is necessary that the pay—not the allowances, but the actual pay—of Hospital Assistants should be raised, so as to get a contented and prosperous Service.

12464. Is the matter now under consideration?—It is, but we have hitherto been restrained.

12465. (Mr. Hitchens.) What are the functions of the Sanitary Commissioner; does he deal with drainage and water schemes?—He is an advisory officer in respect of all sanitary matters.

12466. Would he deal with public health matters too?—Absolutely—all matters of epidemics, drainage, and so on, he would advise upon.

12467. Your duties would then be confined to hospitals and dispensaries and so forth?—Yes, the medical administration.

12468. Is the Sanitary Engineer subordinate to the Sanitary Commissioner?—Not at present; he is an independent officer.

12469. Do you recommend that he should be made subordinate to the Sanitary Commissioner?—Yes.

12470. Below that, who would come next, under the present conditions?—The Civil Surgeon. I propose that there should be a special Health Officer, who would be entirely under the Sanitary Commissioner, but in touch with the Civil Surgeon.

12471. Would it be a little difficult for the Civil Surgeon to be both under the Sanitary Commissioner and under you?—It has certain difficulties; it depends on the Sanitary Commissioner and the members of the Sanitary Board. The Sanitary Commissioner is an adviser only; he can give no order to the Civil Surgeon; as long as he does not transgress that there will be no difficulty.

12472. When you were in Madras did you ever hear of any difficulty about it?—No. I have served for a long time, and under some Surgeons-General there was a tendency to make the Medical Officers stop in headquarters instead of going out on tour; that is the only difficulty that I have experienced.

12473. You suggest that a definite percentage of the Local Cess should be earmarked for sanitary purposes?—Is that to be spent with the approval of the Deputy Commissioner, or is it to be handed to the Sanitary Commissioner?—I would still let the local body be responsible for the actual spending. He should have nothing to do with the fund. Again, the Sanitary Board would control the allotment of funds.

12474. (*Mr. Dutt.*) You have told us that the Civil Surgeons are the local Medical Officers of municipalities and local bodies; what are the local bodies that you refer to?—The municipalities, and there are town committees also.

12475. Then the Civil Surgeon is supposed to be the medical adviser of the town committees also?—He would be the general adviser of any body within his district; in medical and sanitary matters.

12476. Who are the officers now in charge of hospitals and dispensaries; are they generally Civil Assistant Surgeons?—Practically, if headquarters hospitals are excluded, all are in charge of Civil Hospital Assistants.

12477. Have you qualified men?—Our present Hospital Assistants are certainly not qualified; that is the result of the present system of payment; you do not get a sufficiently high class of men.

12478. In connection with his duties with regard to jails, is the Civil Surgeon to some extent under the orders of the Deputy Commissioner?—I believe he is not.

12479. Suppose the Deputy Commissioner inspects the jail and records some remarks; has the Civil Surgeon to attend to those remarks and carry them out?—If it was with respect to jail administration the remarks would go to the Inspector-General of Jails for orders; I should have nothing to do with it; I should only have a voice in matters of medical concern, with reference, for example, to the hospital within the jail; also, as Sanitary Commissioner, I could inspect the jail, and make remarks with reference to its sanitary condition.

12480. Suppose the District Officer, in the course of his tour of inspection, found the condition of a certain village very insanitary and sent his remarks to the Medical Officer, would he consider it his duty to look into matters?—Yes.

12481. You consider that the Local Government should be allowed discretion to borrow; have you thought at all of the security on which a Local Government would go into the money market to borrow?—I suppose the fact that there is a provincial contract would be sufficient security.

12482. Is it not the fact that the Government of India borrows on the security of the whole revenues of India, including the revenues of each provincial government?—I believe so.

12483. Then would there not be two borrowings on the same security?—I do not know that the lender would look to the Government of India as regards specific sums. Specific sums would be covered by the provincial contract; the lender would not look further than that.

12484. Would the Local Government, if it went into the market, be able to borrow on more advantageous terms than the Government of India does?—If you limited the duration of these loans, the responsibility and credit would absolutely lie within the period of the contract.

12485. But would the rates of interest be as favourable as those on which the Government of India borrows money?—I do not think you could lay down any specific rule: in some cases it would, in others it would not. But with provincial loans the small financier would probably be

more readily approached, and thus, by increasing the size of the market, the terms of interest would be easier.

12486. You said that the right of appeal to the Government of India should be given to officers drawing Rs. 150 and more. Suppose an officer drawing Rs. 140 was dismissed by order of the Government of Burma, would he have no appeal against the order of dismissal?—Not under my idea.

12487. You think it would be an advantage to constitute District Boards in 18 out of 20 districts in Lower Burma. When you have created these District Boards, and you have Health Officers in each district as is proposed, would you make these Health Officers subordinate to the District Boards?—No.

12488. Would you propose to have them paid by the District Board out of the District Fund?—No, they should be provincial. They should all be paid by the Government. I would require the sanitary inspectors to be paid from a contribution, but their superior officers should be provincial servants.

12489. Would you recommend that the District Board should have sanitary inspectors paid out of provincial funds?—I would have them paid out of provincial funds, but make the local bodies contribute.

12490. But you would not suggest that the local bodies should retain a Service of their own?—No.

12491. (*Sir Frederic Lely.*) You say that these Hospital Assistants are not very reliable men. What control is there over them?—The visits of the Civil Surgeon, the remarks of official and non-official visitors, and returns.

12492. How often does the Civil Surgeon see them?—That differs with the area of the district and the Civil Surgeon's duties; we expect him to visit each institution once every six months.

12493. Have the Commissioner and the Deputy Commissioner and their subordinates any power over them?—No direct power.

12494. Does not the Deputy Commissioner pay them?—No, the District Cess pays Government a contribution; they are all paid at a fixed rate. Their paymaster is the Government.

12495. Have not the Deputy Commissioner and his subordinates a much greater chance of seeing how they do their work?—But they have less power of ascertaining what their professional capacity is.

12496. I am not referring so much to their professional abilities as to their character for morality and freedom from corruption, and so on; they are much in the best position to know what manner of men these people are?—They are not in the best position, but they have a position in which they can ascertain it.

12497. Surely they have a much better position than the Civil Surgeon, who sees them only twice a year?—But the Deputy Commissioner does not go round to each locality having a medical instruction systematically as the Civil Surgeon does.

12498. Has he not subordinates?—It is not always desirable that he should have to depend upon subordinates; it depends who the subordinates are.

12499. Suppose he thinks a Hospital Assistant is not fit for his post, would he write to you about it?—Yes.

12500. And what would you do?—I should enquire into it at once through the Civil Surgeon, and take the whole matter into consideration.

12501. If you disagreed with the opinion of the Deputy Commissioner, what would happen then?—I should abide by my opinion, and if he chose he could represent the matter to Government.

12502. You would ignore his opinion in favour of that of the Civil Surgeon?—Not necessarily; I would abide by my own opinion.

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12503. Is that a system which is likely to lead the Deputy Commissioner to take much interest in the character and qualifications of the officers?—I do not see that he can object to it; he has his full right to give an opinion, and it is heard.

12504. Would it be a good thing to lay down the rule that if you disagreed with his opinion on a matter of that sort it should automatically be referred to Government?—I think that a reference would be, at present, a matter of course. Deputy Commissioners are independent, and I should like also to be independent. They have a perfect right to refer the matter to Government, so have I.

12505. But you do not refer it to Government yourself?—No; if they found that I insisted upon an officer stopping in a district who was objectionable (which I hope would be very unlikely) they could take action of their own.

12506. (Chairman.) Have you experienced in Burma any difficulty in reverting undesirable officers of your service to military employ?—It is a difficult thing to do, but the Government of India has laid down certain rules which are salutary: they say that you must prove things up to the hilt; and it is desirable that that should be so.

12507. Does the Military Department show any reluctance in taking these people back?—We have had not practical experience of it, but there are certain rules laid down which obviously show that it would be a difficult matter to revert a man unless the facts were fully proved.

12508. Those rules do not unduly restrict your power of getting rid of an objectionable officer?—They do, but that is right, in the interests of the officers themselves. It is quite possible that local prejudice might exist and, if local prejudice has anything to say, the causes should be proved thoroughly and conclusively; that is all that the Government of India desire or that the military authorities desire. They say, "We will not receive back a man simply because we are told he is executively unsuited for civil employ; why should we be burdened with men of a lower standard than thus suggested; let the whole matter be gone into."

12509. But when you have got a strong case against an officer you have no difficulty in taking him away?—Certainly not, but we must prove it, that is all.

(The witness withdrew.)

Mr. JAMES G. COVERNTON, M.A., F.R.N.S., was called and examined.

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12510. (Chairman.) You are the Director of Public Instruction in Burma?—Yes. I have been in Burma one year and eight months.

12511. Will you describe briefly the organisation of your department?—The Education Department in Burma is divided into the Indian, the Provincial and the Subordinate Educational Services, under the control of the Director of Public Instruction.

The Indian Education Service is composed of officers appointed (usually in Great Britain) by the Secretary of State, and includes professors, inspectors, and schoolmasters in the following numbers:—

Professors (including the Principal of the Government College), 2.

Inspectors (including the Assistant Director of Public Instruction), 6. Two Inspectorships are at present held by officers from the Provincial Education Service officiating in Indian Education Service appointments.

Schoolmasters—the principals of the two Government high schools at Moulmein and Rangoon.

The Provincial Education Service comprises lecturers at the Government College, assistant inspectors, schoolmasters, and certain miscellaneous appointments, to the total of 15.

I conduct, under Government, the administration of the Education Department. This includes, *inter alia*, the supervision of the inspecting staff, the control of Government colleges and schools, the award of grants to aided institutions, the supervision of the latter, the revision of the Education Code, the construction and revision of educational curricula and syllabuses, and the general organization of education within the province. The duties entail much touring, since it is desirable that the Director of Public Instruction should be personally acquainted with as many of the educational centres and institutions of the province as possible. I make appointments and transfers in the Subordinate Educational Service and conduct all correspondence with Government on appointments and transfers in the Provincial Educational Service and Indian Educational Service. I am also a member of the Educational Syndicate's Executive Committee, and conduct correspondence with that body.

In the Educational Department much delay and unnecessary correspondence is entailed by the present limitations of the financial powers of the Local Government, especially in dealing with the Provincial and Subordinate Educational Services. For instance the execution of much-needed improvements in connection with the staffs of the Government Normal and Engineering Schools and School

for Europeans has been hampered and delayed. Moreover the length of time required to get sanction sometimes prevents the department obtaining the services of very suitable men, who cannot afford to wait, and have other offers. This has happened particularly in the case of Provincial and temporary posts at the Government College, Rangoon. The Local Government should be empowered to sanction the creation of posts up to Rs. 500 per mensem in the Provincial Educational Service or Subordinate Educational Service. Posts from Rs. 500 to Rs. 700 per mensem should be referred to the Government of India for previous sanction, if the Provincial Educational Service. All such posts above Rs. 700 per mensem and all in the Indian Educational Service should still be referred to the Secretary of State. In the case of a vacant sanctioned post in the Indian Educational Service, the Local Government should be allowed to apply direct to the Secretary of State for a man to fill the vacancy. The abolition of posts and the enhancement of salaries, deputations and permission to hold simultaneously two or more posts might be dealt with similarly.

So far, the Director-General of Education has not in any way hampered the Director of Public Instruction in Burma and has exercised no administrative authority in this province. He has afforded, and continues to afford, much valuable advice, mainly through the media of demi-official correspondence and occasional visits. He has also supplied useful information as to the procedure of other provinces, though more perhaps is still possible in this direction and the need of a central and authoritative Bureau of Educational Information is still felt. Thus the Educational Department in Burma has been strengthened rather than weakened by the action of the Director-General, while at the same time the control of the Local Government has been in no wise impaired. It is indeed a matter for consideration whether it would not be wise to permit the Director-General a more direct and official voice in the discussion and settlement of important educational questions of an administrative character, such as the appointment and selection of the higher Educational Officers, the creation of new inspectorships and professorships. At present these matters are decided by the Government of India or the Secretary of State, as the case may be, and there is nothing to indicate that the Director-General of Education is necessarily consulted or that any preponderating effect attaches to his opinion. In these circumstances it appears feasible for the Government of India to ignore or not to seek the advice of the Chief Officer of the Educational Department, and to rely entirely on the reports of the Local Government. When these did not include the actual statements of the provincial Directors, a decision may be arrived at

without any explicit representation of the views of the chief educational authorities. Conferences of provincial Directors would, no doubt, have their uses, but they would not produce results of value and permanency equal to those accruing from the existence of a central co-ordinating authority.

So far as this province is concerned, the initiative in educational administrative reforms has been very largely due to the Government of India. While in important matters affected by local conditions it is desirable that Burma should be at liberty to work out its own educational salvation, such freedom should not be absolute, but procedure in affairs of general educational policy and practice should be co-ordinated with that of India. Within these limits the Local Government should be able to adopt suggestions of reform emanating from other provinces. Under important matters affected by local conditions I would include the University question and even the imparting of religious instruction in Government and State-aided schools (two questions of prime magnitude in Burma). Under general educational policy and practice I would place departmental administration and organization, especially in regard to finance and to the powers of the Director and the inspectors.

Until recently in this province, educational administration was excessively centralized and inspectors did little but examine. Changes have already been effected in this direction, but if more extensive powers are to be devolved upon inspectors they will require larger office staffs, especially in the matter of accountants. In Bombay, an educational inspector's staff of clerks numbers about 13; here the staffs range about 5 to 7 per inspector.

No change seems necessary as regards the rights of appeal of Educational Officers. I do not consider that a certificate as to the admissibility of an appeal from the officer whose decision is appealed against would be of practical value. If an officer were prejudiced or inclined to judge harshly he would scarcely be likely to give a certificate testifying that reasonable grounds of appeal existed.

An additional educational "circle" has already been sanctioned and will come into operation in April, 1908, when there will be five educational circles *plus* the charge of the inspector of normal schools and European education. Later it may be necessary to separate the Shan States, and eventually each Commissioner's division should have an inspector of schools attached to it. The present areas are in several instances (*e.g.*, in the Northern Circle and Western Circle) excessive for one inspector. Each inspector will need an assistant inspector and the number of sub-inspectors will have to be largely increased. Itinerant teachers are an unprofitable class of officer which may be reduced, the lower grades being abolished altogether, and money thus set free to increase the *cadre* of sub-inspectors.

Transfers are frequent. They are due mainly to casualties, leave, and the attractions of more remunerative services or professions. The Burman is moreover more independent than the Indian, and thinks less of giving up a Government schoolmastership, even though he forfeits a pension thereby. Schoolmasterships under municipalities here are not as a rule pensionable, and men come and go lightly. A system of grades, or one of incremental pay is preferable in the Provincial Educational Service and Subordinate Educational Service, to payment according to the nature of the post, since to a certain extent either reduces transfers by enabling men to gain promotion without being moved from one place to another.

Budgets should be the hinge upon which the action of the Director of Public Instruction should turn in all cases where powers are not explicitly accorded to him by law, rule or recognized practice. That is, when the Director has obtained permission to include a certain item in his budget estimate, and when that item has been sanctioned along with others in the sanctioned budget, he should be permitted to put the measures involved therein into execution without the necessity of obtaining further leave from Government. At present sanction has to be applied for, in some cases three or four times over, before anything can be done.

The Director of Public Instruction should be permitted (as in Bombay) to correspond directly with all Educational Officers in all matters of general importance, and should not be required to correspond through Commissioners and Deputy Commissioners, copies of letters being forwarded in all cases to these officers where their views are necessary or desirable. The present system laid down in section 4, ch. II., of the Burma Education Code, has never been followed in practice and is unworkable; it would be better therefore to abolish it altogether.

In connection with District Boards, I should like to see a system of District Cess vernacular schools paid for by the District Cess (with assistance from provincial funds) and managed (with the co-operation of District Boards) by the Education Department. Such schools could be more efficient than many of the present aided lay schools and *poongyi-kyauangs*, to which they would serve as models. It would not be feasible or desirable to supersede the *poongyi-kyauang*, or the aided lay vernacular school, altogether. Similarly I should prefer to see municipalities managing vernacular schools of their own, subject to the supervision of the Education Department, instead of expending funds lavishly on English education and doling out grants-in-aid to vernacular schools in which they have no permanent interest. If District Cess schools of the character indicated came into existence, District Board School Committees should be instituted, and might be given powers approaching those exercised in respect of education by Local Boards in the Bombay Presidency. Under the guidance of the district authorities such committees might be of great assistance to the Director of Public Instruction and the circle inspectors.

The main obstacle in the case of Educational Officers that has prevented them from coming into closer contact with the schools that they are supposed to supervise has been the multiplicity of examinations, especially of written examinations. These entailed the over-looking of a large number of answer papers, which took up much time. These examinations have recently been much reduced in European and Anglo-Vernacular schools and an improvement is expected.

All officers of the Educational Department (not being natives of the province) are expected to pass in the vernacular. The present inspectors and officiating inspectors have a good knowledge of Burmese.

Village communities in Burma have, as such, no educational powers or functions. Efforts, however, have been made to enlist the co-operation of the people in regard to schools belonging to, or mainly supported by, Government by the formation of village or local school committees. These are supposed to visit the schools regularly and to make notes and reports upon their working. In the case of certain schools, to the building of which Government has contributed Rs. 500 apiece, the village committees are responsible for the repairs. Occasionally also in other cases villages or localities undertake to keep school buildings in repair. It does not seem possible to do more than this at present.

12512. You say that there is much delay and unnecessary correspondence entailed by the limitations of the powers of the Local Government in connection with the Provincial and Subordinate Educational Services?—The Government of Burma has to refer to the Government of India for the right to make any appointment over Rs. 250; in a number of higher schools and colleges the most important posts are over that amount, and it has been necessary to get the Government of India's sanction in order to create posts, or (which is more frequent) to raise the salaries of posts up to the required level. For instance, if a post is Rs. 150, and we think that it should be put up to Rs. 300, we have to go to the Government of India, and we have to show our reasons for it.

12513. When you make this proposal are you thinking of the delay caused to the Local Government, or are you thinking of the delay which is caused to you yourself?—Ultimately, of the delay

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caused to our own department; in this reference it occurs in connection with our own Local Government.

12514. You think on the whole that the Director-General is an officer whose assistance is of advantage to yourself and your department?—Certainly.

12515. He does not unnecessarily force his opinions upon you?—By no means.

12516. And altogether you would look upon his disappearance as a considerable loss to your department?—I should most distinctly. I can remember the time when there was no Director-General. Before he was appointed we had no one to look to outside—I am now speaking from the point of view of inspectors; I have been myself an inspector. Neither the inspectors nor the provincial Directors had anybody to look to for advice or support in administration, or in purely educational matters. I consider the Director-General useful in both ways; he is useful particularly of course in connection with expert educational matters, and he is (and in my opinion should be more so) useful in connection with administrative matters.

12517. You use the words, "useful in giving us support"; by that you mean support against whom?—If you put it in that way, I would say support, if necessary, even against the Local Government.

12518. You carry on a certain amount of correspondence with the Director-General direct?—Yes; there are no rules laid down on the subject. He writes very few official letters to me direct—the bulk of the correspondence is demi-official or private.

12519. Do you, as a rule, keep Government informed of any demi-official correspondence?—If it is with reference to matters that have to come before Government, I should do so.

12520. Which Secretary in the Local Government do you correspond with?—The General Secretary.

12521. Do you find any difficulty in getting answers to your requests in any matter of that sort?—Yes, there is delay, but it is due to the fact that the Secretary and his whole office are overburdened.

12522. Does that delay re-act adversely on education?—Yes, distinctly; there is an instance pending now—the question of municipal schools. It was necessary to make up my budget in November, and in order to do so it was necessary for me to know whether I should continue the contributions to the municipality which are given by provincial revenues for half of the salaries. A proposition has been put forward in connection with another issue, as to the desirability of continuing these half salaries. After correspondence it became apparent that it was not advisable, and in accordance with Government orders I sent in proposals for withdrawing the half salaries, with the consequent result that if the municipalities could not carry on those schools they should be taken over by Government. I received no answer by the time the budget was made, and there are no detailed orders on it yet. A general statement has been given me, but not the necessary detailed orders.

12523. What amount of time has elapsed since the question was first mooted by you?—The question was first mooted about a year ago, but that is because it was being discussed then. Since it became necessary to take action I should say (speaking under correction) three or four months have elapsed.

12524. Have you been out on tour during that time?—Yes, I am on tour practically part of every month.

12525. Are your offices far from the Chief Secretary's offices?—No, they are quite close.

12526. Do you go across to him and talk matters over with the Secretary at times?—Yes, I have been several times.

12527. Notwithstanding that proximity, you cannot arrive at a decision?—We have not arrived at a decision.

12528. Do you have any difficulty with the Divisional Commissioners in any way?—I have no friction with them.

12529. You say that you ought to be permitted to correspond direct in all educational matters, and should not be required to correspond with Commissioners and Deputy Commissioners?—That refers to some orders (which in my own experience are unique) which exist in Burma. They were introduced into the Education Code a few years ago only. They require that in all matters except purely routine matters, the Director shall correspond with his own inspectors and his own deputies through the Commissioners and Deputy Commissioners. In the first place it takes something like four to six months to get an answer out of the Commissioner on an important matter, and secondly there are naturally educational matters which are matters for experts. Take, for instance, the matter we were discussing at great length some time ago, the new Anglo-vernacular curriculum or the curriculum for normal schools; that is not routine work at all but under these orders I should be compelled to send all that through the Commissioner and Deputy Commissioners. I need not say, it is not done; we have no time to do it.

12530. In spite of the orders, you correspond direct?—Yes, and my predecessor did the same.

12531. Might those orders usefully and wisely be got rid of?—Yes. They have been in existence 5 or 6 years.

12532. Do the municipal budgets come through you?—Yes.

12533. Does it take much time to get them through?—Yes. Of course it adds to the path of the budget from the time it is taken up till the actual passing by the final authority; but it is absolutely necessary that it should come through me.

12534. Who finds the funds—the municipalities?—The municipalities most of them, but in the case of Anglo-vernacular schools the Government gives what we call half salary contributions; the municipality pays the teacher Rs. 40, and the Government pays Rs. 40, provided he is a fully certificated man.

12535. Why does the budget come to you at all?—The budget first of all is drawn up by the inspector of schools after the President of the municipality has intimated to him roughly the allotment that can be given; and as the Inspector is acquainted with all the educational details he is more in a position to allot the various sums than, say, the President of the municipality would be; he adjusts the details and sends it on to me.

12536. Why does he send it on to you?—Because my inspectors have been hitherto almost entirely Examining Officers; they have had no real administrative work, or very little, and they have no accountants in their office, so that they are not in a position really to judge whether accounts are correct or whether they could be increased or diminished; that is all passed at present in the head office—my office—so that at present it is necessary that it should come to me.

12537. How long after the budget is submitted to you can you return it so far as you are concerned towards them?—The items trickle in to me somewhere between the end of September and December, and I am dealing with them now. I hope to clear them off before Christmas if possible, or early in January.

12538. So that it takes a municipal budget for education about four months to get through your office?—That is rather an extreme statement; the details come up gradually.

12539. Does it take two months for one budget to go through?—Yes, it might take two months.

12540. Could any part of that time be saved?—There are two ways by which it could be saved, but at present we are not able to put either of them

into force. The first I should not recommend; that would be that the President of the municipalities should go through the details more or less himself, and send them straight to me, ignoring the inspector; that would not do, because I should after all have to refer to the inspector for his detailed local knowledge. The other would be for the President of the municipality to send them to the inspector and give him full power to deal with it; in that case he would have to have an increased staff, and it might mean giving him considerably more power certainly than he has at present, and perhaps more than would be judicious.

12541. Are there district schools maintained from the District Cess?—No.

12542. (*Mr. Hichens.*) We were told the other day that the municipality of Rangoon make a contribution of 5 per cent. of their revenues to the Education Department, but that they have no control over education; is that a correct statement?—The municipality of Rangoon give 5 per cent. of their revenues as a contribution to education, that is correct. The drawing up of the details of that budget is much as I was describing to you just now; it goes to the President; the President is consulted, and presumably any representations which he makes would be attended to, but the details under which the allotments are distributed, unless any objection is raised, are carried out by the Department.

12543. The details do go before the municipality then?—Yes, we submit a detailed budget in regular form to the municipality, putting down the various things that we want.

12544. And accounting for that 5 per cent?—Yes; sometimes we try to get more out of them; 5 per cent. is the minimum, not the maximum; the municipalities are very fond of representing that it is the maximum. It is the minimum, and therefore we very often frame our budgets at much more than 5 per cent. if we think they will pay, and the schools need the money; then the municipality exercises a very stern check over the budget.

12545. Suppose they say they will not pay?—Then we can do nothing; that happened in Mandalay and Rangoon this last year; they have to pay by law up to 5 per cent. and they could not pay that, so they did not pay anything over their allotted amount.

12546. Can they object to your allocation of the 5 per cent.?—That is a moot point; I should not like to say that they could not do so by law; as a matter of fact, they practically never do, and it is rather beyond their powers, because they have not the necessary detailed acquaintance with the schools and with the needs of the schools that our men have.

12547. At all events the results grants are compulsory; they cannot get out of those?—Well, if those results grants bring the total above the 5 per cent. we very often have to make a *pro rata* reduction; they do not decide the allocation within the 5 per cent.

12548. With regard to other municipalities, is the system much the same?—Practically much the same.

12549. Does not 5 per cent. come to something very small, taking all of them together?—Very small indeed; two or three thousand rupees, ranging up, of course, to large sums with the bigger municipalities.

12550. Does the municipality provide a certain sum of money and the Government contribute half the salaries of certificated teachers? Does the Government provide anything besides that?—Yes, in certain cases they make contributions to municipalities, and they would be allotted under whatever head was necessary—results grants, or buildings, or something of that kind; they are not very common.

12551. Are these schools in any way under the control of the municipalities?—Yes, with three main exceptions. Bassein and Akyab, which are two large municipalities, and Schweyin, which is a medium one, have deliberately, and of their own accord, handed over the management of their

schools to the department, but all other schools are looked after by committees belonging to the municipality. Under certain clauses in the Education Code they are obliged to consult me; they cannot employ headmasters over a certain pay without my sanction, and they cannot dismiss headmasters over a certain pay without my sanction. On the other hand, they do, as a matter of fact, consult me on matters as to which they are obliged to consult me.

12552. Do they take an interest in education?—It varies a great deal; some do it in a very perfunctory way, and only because the President of the municipality, for instance, happens to be the Deputy Commissioner who takes an interest in education, and so arouses their interest in it. Others do take a real interest in it; in the case of the majority, I should say that the interest in the schools was very perfunctory.

12553. You say that there are no schools wholly supported from public funds in the district?—There are no schools maintained from the District Cess; we have a certain number, increasing in the last few years, of Government schools scattered through the Presidency; I mean Anglo-vernacular and vernacular schools.

12554. Is the policy to increase the number of Anglo-vernacular schools?—The policy of the Government in regard to that is to institute model schools—not to compete with the municipal schools necessarily, nor to compete with voluntary agencies; but where necessary and especially in districts where there are not very many English people and which otherwise are not very much advanced, to set up an Anglo-vernacular school as a model school; similarly with vernacular schools.

12555. It has been stated to us that sufficient encouragement has not been given to the monastic schools; is that a true statement?—I object to the way of putting it. I have not been here long enough to be able to effect very much with the *poongyi-kyauangs*, but so far as I can see, looking over the records left by my predecessor, he certainly did his best. It is certainly true that, I should say roughly speaking, two-thirds of known *poongyi* schools are outside the department; possibly about one-third come within its cognizance. My predecessor paid very careful attention to getting these schools on the list; he issued many orders; he established a special class of officer—itinerant teachers—one of whose main duties was to go round to visit these schools and talk to the *poongyis* and try to persuade them to go on the list. They had advantages held out to them in the way of grants, they were helped with books, and the deputies in particular were warned that they were to pay proper respect to the monks who conducted the schools, and were not to encourage aided lay schools in competition with the *poongyi-kyauangs*. On the other hand, I think where the department has failed in handling the *poongyi* schools is that they have not realised what our system is. I was stationed at Sind during part of my service, and upon a small scale we had something like the same difficulty there. We had a large number of vernacular schools attached to the mosques; the *mullah* who ran these schools at first refused to have anything to do with us. Mr. Jacob, a predecessor of mine, drew out a set of rules which enabled these people to come in on very easy terms, without worrying about inspection or examination or registering; and the result was that by the time I came to be inspector in Sind—and I believe still more so now—the *mullahs* have been coming in in quite large numbers. They first of all accept the grant, and after some time some of the better schools become even branch departments of District Board schools. My own idea is that it might be possible here to mitigate the curriculum which is imposed on these vernacular schools, and to allow the *poongyis* to teach just reading, writing, and arithmetic and their sacred books, but not to force them to teach anything they consider heterodox, such as geography and elementary science. I would also encourage them by a grant for efficiency in Pali, similar to that which was initiated by Mr. Jacob in Sind for Arabic; it would probably work out at only Rs. 50

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to Rs. 150, according to the numbers in the schools; and we should allow them something towards getting books and small necessities. With the better class of *poongyi-kyauangs* the total would work out to something like Rs. 200, which is a very fair grant to consider. I would require them to teach just reading, writing, and arithmetic as the staple; then in addition to Pali they would of course take a number of the sacred books which they read in Burmese.

12556. (Mr. Dutt.) Is it not the fact that in most Burmese villages there are these *poongyi-kyauangs* now?—Yes; we shall have to advance very slowly.

12557. And probably increase the amount of the grant by-and-by?—A great number would not get the whole Rs. 200; a great number would only get Rs. 50.

12558. Would you not have simple examinations in the schools, just reading, writing, and arithmetic?—I think we should have to have an examination in reading, writing, and arithmetic, although not too strict. You must have some definite nucleus for your grant.

12559. Then as to the other Government schools that you spoke about; are they adequately supported by Government, or do they get contributions from other sources?—The purely Government vernacular schools are supported entirely by the Government, but there are very few. The main class of vernacular schools are what we call the lay schools, supported by lay managers, managers who are not *poongyis*, who get results grants and so forth.

12560. Do you get any contribution from the District Fund for primary education?—Yes; in Lower Burma, where there is a District Cess, they give us a certain proportion of it.

12561. And that is made over to the Education Department?—Yes; the process is very much the same as with the municipal budgets; the inspector draws up the District Cess budget; that comes to me, and I go through it; then it goes on to the Commissioner.

12562. But the management of these primary schools is entirely under the Education Department?—You mean the aided schools, yes. The Deputy Commissioners may look at them, but they do not concern themselves at all with their management.

12563. Then the Government schools?—The Government schools are managed by, and are under the entire control of, the Education Department.

12564. Has not the Deputy Commissioner, as Head of the District Fund, some powers of control over these primary schools which are aided by the District Fund?—They are all private concerns; we simply give a lay manager so much and he runs the school; there is no call for the interference of anyone.

12565. When the Deputy Commissioner goes on his tour of inspection does he not inspect a lot of village schools and make his remarks about them?—Yes, he does so; the remarks he makes are generally on the efficiency of the school, whether it is sanitary and tidy—whether they are teaching, reading, writing, and arithmetic, whether they have proper books, and so forth.

12566. You say that a part of the District Cess is made over to your department for educational purposes?—Is the whole of that amount spent within the district?—Yes. Each district contributes 15 per cent. as a minimum, or rather they are supposed to; as a matter of fact they do not all do it; about ten of them do it; they send in a separate district budget; that is dealt with by me, and by the Deputy Commissioner and the Commissioner.

12567. You would not recommend the establishment of a separate establishment by the District Boards for the inspection of their primary schools?—It is not necessary; the deputy, and the sub-inspectors do all that is needed.

12568. (Sir Frederic Lely.) The primary schools consist of the *poongyi* schools, the aided schools,

and the municipal schools, but where do the Government primary schools come in?—The system is quite different here from what it is in Bombay; there are no Local Board schools here at all; “primary” includes what we hardly ever include in Bombay—the Anglo-vernacular schools. There are the *poongyi* primary schools, maintained by the *poongyis* in connection with the monasteries; they are schools aided by us but maintained by private persons; those form the bulk of the vernacular schools. Then you have a few Government vernacular model schools which may be primary, middle, or high, according to their status; we have some high vernacular schools. As a matter of fact, the so-called high vernacular curriculum here is very little more than what we call the primary vernacular curriculum in Bombay. Then, besides that, there are primary Anglo-vernacular schools which are maintained by municipalities, and also others maintained by Government; they may have middle and high departments also in connection with them.

12569. Are these vernacular schools, which are kept up as model schools, very few in number?—Yes, I cannot tell you off-hand how many there are; about 20 I think.

12570. The Anglo-vernacular schools are kept up entirely by the Government?—Yes, that is Government schools are so maintained; there are others, namely, aided and municipal Anglo-vernacular schools.

12571. Then as to the schools generally, including the Anglo-vernacular schools, what is the connection between the District Officers in Burma and education; you are familiar with the Bombay system; what is the difference, if any, between the system here and the system in Bombay?—It is rather difficult to describe; theoretically and as far as the Code goes there would seem to be very little difference, but practically there is a difference. Inspectors here, until this last year, with one exception, were all congregated in Rangoon, which meant of course that they made raids, so to say, out of Rangoon into the whole country, and then returned with lists of marks; the actual looking after the schools—the supervision of them—was left either to the deputy inspector of schools, who in my opinion was not a sufficiently highly qualified officer for the post, or to the Deputy Commissioner. The Deputy Commissioner was generally so overburdened with other work that he could not maintain a regular control over the schools in his district, and as the result in many places they had quite a free hand. The deputy inspector was supposed to send, and he is still supposed to send, to the Deputy Commissioner a programme of his tour, and to visit him whenever he may happen to put up at a place away from headquarters; he always sends (as in Bombay) a copy of his annual report, to the Deputy Commissioner. So that a great deal depends on local circumstances and on the personality of the Deputy Commissioner; if he has not very much work to do otherwise, then his inspection of the schools is effective.

12572. As a matter of fact the Government have not fixed much responsibility in regard to education on the District Officer?—According to the Code, yes; the two first sections of Chapter II. in the Burma Code say that the Commissioner, and the Deputy and Assistant Commissioners are responsible for education in their districts.

12573. But that you say is not lived up to?—No, I cannot say that it is; they do their best.

12574. (Sir Steyning Edgerley.) You have not now a Government model school in each district?—Do you mean an Anglo-vernacular or a vernacular one?

12575. Either?—It is true that there is not a Government model school in each district, but, if you take municipal schools in conjunction with Government schools, then we have some sort of model school in each district.

12576. As to what we should call secondary education in Bombay, do the municipalities contribute to that here?—Very largely; in fact the bulk of their educational expenditure in many cases goes towards those schools.

12577. Mr. Shearme suggested that they give too much attention to secondary and exclude primary education?—I agree that they give more attention to secondary education.

12578. He would like to see a provision which would make these local bodies deal with primary education up to the middle secondary standard and give up higher education; is there no provision of that sort here?—No, nearly all the schools maintained by the municipality directly are Anglo-vernacular.

12579. What is the Educational Syndicate in Burma?—Its functions are laid down in a separate provision. It is constituted by nomination by the Government. It includes officials and non-officials.

12580. Has it any actual management, or does it advise generally?—Originally the Educational Syndicate was meant both to manage and to advise. As far as institutions go, it manages no institutions at present. As far as education in the narrower sense goes, that is to say the technicology of the department, it has one function which in all other provinces in India is carried out by the Department, that is the whole of the examinations for the teachers under training. All the persons in "normal schools," as they are called here, who pass examinations, have to pass the examinations of the Syndicate. The Syndicate holds these examinations, but it has not the *personnel* to carry out the examinations, and therefore, when it holds its examinations, it borrows our *personnel*.

12581. They simply sign the certificates?—They do not even sign all the certificates now. As a consultative body a large amount of educational matter goes before it. Under the Code, as the Syndicate is at present constituted, the Director theoretically cannot submit any proposal to Government in connection with education as it may appear in any part of the Code without having consulted the Educational Syndicate.

12582. In fact we have really come upon an Advisory Council for educational matters?—Yes.

12583. How does it work?—Well, I think that as a purely advisory body it has distinct uses, but I think that the present rule, which makes it essential before any alteration is made in the department system or in education generally that the Director should submit his plans to the Syndicate, is unnecessary. Great delay is caused thereby, and matters sometimes come within the cognisance of people on the Syndicate who are particularly interested therein, and whose opinions will be known beforehand.

12584. Modified by self-interest?—Exactly.

12585. Are the rules very lengthy?—Not very; there is a pamphlet containing the rules; they are also contained in the Educational Code.

12586. (Mr. Meyer.) The Syndicate has no financial control?—Not as far as regards matters connected with the department.

12587. We have heard something from previous witnesses about what is put forward as a grievance to Burma, that there is no University here. Has it been proposed to start one?—One was proposed before my time; a deputation I understand met Lord Curzon when he came here and presented certain proposals to him.

12588. Is there a Government College here?—Yes.

12589. There is no present movement towards a University?—There is profound dissatisfaction with the present University *régime* in the colleges.

12590. You are affiliated to Calcutta and there is dissatisfaction with Calcutta?—Yes.

12591. You are appointed by the Lieutenant-Governor, not by the Government of India?—Yes.

12592. It has been alleged by another witness "that the influence of the Government of India is towards excessive rigidity, and nowhere more so than education; they have foisted on this province a system of education which does not at all fit it."

Have you anything to say upon that point apart from what you have already said?—There is a certain amount of truth in the statement in this way. This province, especially as regards English schools, has been made to fall in entirely with the system which is based on the Calcutta University examinations. Up to the present time all Anglo-vernacular schools teach towards the Calcutta matriculation; I think myself that that has a narrowing effect upon education in the province.

12593. But apart from that, do you consider that the general resolutions of the Government of India on educational matters have unduly hampered the Local Government here?—No, I do not. I think that especially probably in the last ten years much of the improvement in schools that has taken place in Burma is due to the initiative taken by the Government of India.

12594. You appear to speak as if the Government of India were apt to ignore the Director-General of Education when dealing with matters that come up from provincial Governments. Do you speak with any special knowledge upon that point?—No; it was because I had no special knowledge on the point that I mentioned it. As Director, one has no knowledge whether one's proposals, after they have gone to the Government of India go to the Director-General at all; the Director-General is a remote and hidden figure, whose influence we cannot measure at all. For instance, I put forward proposals regarding, say, professorships in the college; those go through the scrutiny of the Local Government and are sent up to India; we get a letter back, but whether that embodies the views of the Director-General or not, we have no means of knowing.

12595. You gave us a very interesting account of the way you propose to help the *poongyi-kyauing* schools, but I gather that you propose gradually to supersede them by vernacular directly run by the Education Department?—No, I did not propose to supersede them; I say that vernacular schools run by the department should serve as models; they would be more efficient than many of the present lay schools.

12596. But you go on to say "It would not be feasible or desirable to supersede the *poongyi-kyauing* or the aided lay vernacular school altogether." I gather from that that you would not mind getting rid of a good many of them?—It is a little loosely worded; perhaps "altogether" might have been omitted. I was really thinking in particular, not of the *poongyi-kyauing*, but of the aided lay vernacular school, which is as a rule not well conducted.

12597. Then you say that you would like to see the institution of a system of District Cess vernacular schools paid for out of the District Cess with assistance from provincial funds and managed with the co-operation of District Boards by the Education Department; might it not be a better idea to reverse the process and look forward to the management of schools by the Local Board with the assistance and co-operation of the Education Department?—It would mainly be a question of terms; you can put it whichever way you like; it would come to the same thing, I think. In Bombay the Local Boards maintained their schools, but the practical management of them entirely devolved upon the department.

12598. You are not in favour of the system of the Local Board managing its own schools?—No, I have not met any Local Body yet which entirely managed its own schools.

12599. (Chairman.) Have you any technical education here?—Yes, a slight amount.

12600. Is that working successfully?—Not very. We have a little technical education in connection with a few vernacular schools, and we have also the Government school of Engineering at Insein.

12601. The whole thing is in its infancy?—It is quite in its infancy, and needs improvement.

(The witness withdrew.)

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Mr. MAXWELL LAURIE, M.V.O., I.C.S., was called and examined.

Mr. Maxwell Laurie. 12602. (Chairman.) You are President of the Rangoon Municipality?—Yes. I have been so for 3 years and 8 months.

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12603. As the President of the Municipality do you practically manage the whole affairs of the town of Rangoon?—No, I should say that decidedly the Municipal Committee runs the whole affairs of the town.

12604. You have a Standing Committee?—We have a General Committee consisting of 25 members, and 3 Standing Sub-Committees; one for Finance, one for Public Works, and one for Public Health; these consist of 12 members each.

12605. With a Chairman, or do you act as *ex-officio* Chairman?—I am Chairman of all three.

12606. So that it may perhaps still come back to this, that, although you have Standing Committees, yet, as Chairman of the Standing Committees and as Chairman of the Municipality, you have all executive authority in your own hands?—I do not know that I should put it in that way.

12607. You have all executive authority; I do not say all control of policy?—Take the matter of appointments for example; I have certain powers relative to appointments which are laid down in the Government notifications; the Committee has larger powers of appointment, and the Local Government larger still. The Heads of the various Departments of the Municipality, Public Works, Health, and so on, have also their own independent powers of appointment to a less extent, up to a salary of Rs. 80 per mensem. My powers extend to Rs. 200 per mensem.

12608. But apart from the powers of appointments you practically give all the orders as regards sanitation or drainage, lighting, watching, and various duties?—I am not obliged to give a single order myself at all—the entire responsibility rests on the Committee.

12609. (Mr. Dutt.) Have those municipal servants who draw a pay of less than Rs. 50 a right of appeal against orders passed against them?—The right of appeal of municipal servants is limited, much more limited than in departments of Government; the actual wording of the rule on the subject of appeals only allows of their appealing to the next higher authority. For example, if a clerk was dismissed by the Health Officer, that clerk would have it in his power to appeal to me; if he disagreed with my order he would have no further appeal; there is only one appeal. But of course that is qualified by this consideration, that the Committee and the Local Government always have, and exercise, the power of revision, and if any particular case were called for I should not dream for a moment of withholding a case on that ground from the Committee or from the Local Government.

12610. Does this right of appeal extend to the lowest menial? Has a menial on Rs. 7, who is dismissed by you, a right of appeal to the Committee?—Yes, that is so. In the case of a menial he would probably be dismissed by one department—the Veterinary or Health Officer, etc.; in that case the appeal would lie to me. There would be no appeal beyond that.

12611. (Mr. Hitchens.) Is the appointment to the post of President for a definite period?—It is for a minimum period of five years. Anyone who accepts that post must undertake to stay in it for five years and not to go on leave exceeding six months during that period.

12612. Does that apply to any other appointment of a similar nature?—Not in Burma.

12613. Is the Vice-President appointed by the Government?—No, he is appointed by the Committee; he is an elected member of the Committee, and he is selected by the municipal Committee to be Vice-President.

12614. One of the members of the Municipality came before us the other day and said that in his opinion Rangoon was very heavily taxed; would you endorse that view?—Yes, I think it is fairly heavily taxed, but it is impossible to avoid that in a growing town with enormous new works going on; it has not reached maximum of taxation that is permitted by the Municipal Act.

12615. He also said that no Government contribution was given to the upkeep of the town; is that so?—Yes, that is so; we do not expect a Government contribution, except in the matter of plague expenditure; we have had a subsidy from the Government.

12616. Have you any endowment in the shape of town lands?—That is not a municipal endowment; the town lands are the property of the Government.

12617. They have not given you a definite endowment of a certain amount?—Not for municipal purposes. For the purpose of town lands reclamation there is a separate scheme altogether. At present we are enjoying a portion of the ground rents of the town, but that sum is being removed annually by instalments of Rs. 2,500 and it is thus being extinguished. The proceeds, instead of being paid to the general revenues of the Municipality, are being transferred to the general scheme of reclamation.

12618. The land reverts ultimately to the Government?—The land is always Government property. The rents have been enjoyed for a time by the Municipality, but the administration of the town lands, except for a very short time, has been in the hands of the Government.

12619. Was there not a petition sent to the Secretary of State about that some time ago?—Yes, there was a memorial sent. It has not been answered. It was dated the 26th September, 1906.

12620. (Mr. Meyer.) Colonel King told us that the Government had relieved the municipality of the medical relief expenditure?—That is on hospitals, yes.

12621. And, so far, that has been an assistance from provincial funds?—No, I do not think it has, because a source of revenue was removed at the same time. I refer to the excise revenue.

12622. Did you not instead of that get a fixed allotment of an equivalent amount? It was put to us by one of the witnesses that you had had the receipts from these liquor shops taken away, which meant about two lakhs, and you had had two lakhs as a fixed assignment given you instead; is that not accurate?—That was I think removed later; there is no assignment now.

12623. You have lost the liquor shops revenue, and on the other hand you have got rid of the upkeep of the hospitals?—Yes.

12624. As regards education, the last witness told us that you had to pay at least 5 per cent. of your revenues?—We pay 5 per cent. on the gross revenue.

12625. Who settles what the percentage is to be?—A letter from the Local Government settles that.

12626. Have you no voice in the matter?—No, we are bound by the Municipal Act, section 72, which lays down that it is in the discretion of the Local Government to decide the proportion of income which shall be paid, subject to a maximum of 5 per cent.

12627. But before exercising that discretion do they ask for your opinion?—I do not know; I think the way it would be considered would be to estimate the reasonable amount in view of the expenditure of former years for education in the town.

12628. The schools are not managed by you at all?—No, we have nothing to do with them. I

think we formerly managed the schools some years ago. They ceased to be under our control, I think, about 1898.

12629. Was that because you were supposed to have managed them badly?—I think it was because the municipality had its hands quite full with other work and other responsibilities.

12630. You think the Committee was glad of the transfer?—I think so decidedly; also as regards hospitals; I think the Municipal Committee would be willing to admit that their control of the hospital was not successful.

12631. The Government appoints you as President; does it also appoint any of your subordinates—the Heads of Departments that you were speaking of?—The only other Government officers who hold responsible appointments at present are the

Health Officer, who is an officer of the Indian Medical Service, and a special Medical Officer for plague.

12632. Is the Health Officer appointed by Government or selected by the Corporation?—I think he is appointed by Government; as a matter of fact he has been appointed by Government; formerly the Health Officer was appointed by the Municipality.

12633. And now he is appointed by Government?—He has, as a matter of fact, been appointed by Government; he has been selected by Government and the Committee have been asked to take him; I do not think there is any compulsion in the matter, but they were asked to take him and they did take him.

(The witness withdrew.)

MAUNG MYAT TUN AUNG was called and examined.

12634. (Chairman.) You are an Extra Assistant Commissioner?—Yes. I have been in Government service since 1878. I am now stationed in the Amherst district in the Tenasserim Division in Lower Burma.

12635. Are the township officers, the *myooks*, a satisfactory class of officer?—They are as a class. They are mostly recruited from a respectable class of people.

12636. What is their pay?—From Rs. 150 to Rs. 250.

12637. Is that sufficient pay looking to the possibilities of corruption?—I do not think so.

12638. Are the *myooks*, as a class, at the present moment many of them corrupt?—Some of them are open to corruption, some are not.

12639. Do you move much about the people; are you constantly touring about the place?—Yes, as a Sub-Divisional Officer.

12640. Have you a definite charge under you?—Yes, it is called a sub-division.

12641. How many villages are there in that?—In my sub-division there are about 60 or 70 villages.

12642. You go through each village once a year?—No, I cannot do that, because besides being a Revenue Officer I have also to try cases as Magistrate and Judge; also there are cases under general departmental rules and orders.

12643. Do you not think it is desirable to go at least once a year to each village?—Some are not so important as others. As a rule we always visit important villages once a year; sometimes more than once in the same year.

12644. Looking at the size of the district, are you in sufficiently close contact with the people while you are in the district?—Yes.

12645. Are you a native of that district?—I belong to Arakan.

12646. You do not talk their language?—I talk the same language, but there are Talaings and others who talk a different language than Burmese; I do not understand their languages.

12647. Is a great deal of your work caused by too much correspondence?—We have a heavy amount of work to do, both correspondence and case work, judicial, general, and revenue cases.

12648. Do you think you have any unnecessary correspondence with your Deputy Commissioner?—No, I do not think it can be dispensed with.

12649. You have got all the powers and responsibilities which you are able to use and are entitled to have?—I believe so.

12650. You do not feel yourself fettered in coming to a decision by want of power?—No, the cases I cannot try, myself I commit to Sessions, or cases that I think for private reasons I ought not to take, I refer to other Magistrates.

12651. (Sir Frederic Lely.) Do you take only magisterial cases?—I try civil and criminal cases. I also do a good amount of revenue work.

12652. How many *myooks* are under you?—Three, in three townships.

12653. (Sir Steyning Edgerley.) How many villages are there in a township?—There are about 30 in each township.

12654. You think that if the township officers and Sub-Divisional Officers were given power to deal with certain petty matters, the Deputy Commissioners and Commissioner would have time for more important matters?—Yes.

12655. If that is so, why do you think you need no further powers than you have got?—I do not mean to say that the state of things is not open to improvement.

12656. Would it be safe to give the township officers much more power than they have at present?—I think so.

12657. Would you give more powers to all of them, or would you make any discrimination?—I would use my discretion if I had to give them powers.

12658. (Mr. Meyer.) You say the right of appeal should never be curtailed but should be encouraged?—Yes.

12659. Is that quite consistent with your proposal to give larger powers to Sub-Divisional Officers and township officers; what is the use of giving larger powers if there is to be a right of appeal against them?—I refer to a right of appeal to high authorities; for instance, Commissioners and Deputy Commissioners, and to the Government of India, even, in certain cases.

12660. If you get the right to punish certain subordinates such as you have mentioned, and there is an appeal by every one of them to the Deputy Commissioner, is that saving either your time or the time of the Deputy Commissioner?—I think time should be no consideration in hearing appeals.

12661. (Mr. Dutt.) You say you have three townships under you?—Yes.

12662. And the *myooks* of these townships decide cases?—Yes; one township officer tries only criminal cases; he has been relieved of civil work under the new arrangement; two officers try all cases, civil, criminal, and revenue.

12663. Then the headmen of villages also have power to try cases?—Yes.

12664. Does that relieve you of a great deal of work?—It makes no difference. Most of these cases would not have come up for trial; the judge being handy in the village, they make complaints to him, otherwise they would have been all decided by the village elders.

12665. Are the village headmen generally men of influence in their village?—They generally are.

12666. Are they popular; do the people go to them to settle their differences?—Yes.

(The witness withdrew.)

Adjourned.

Mr. Maxwell
Laurie.

14 Dec., 1907.

Maung Myat
Tun Aung.

14 Dec., 1907

SEVENTEENTH DAY.

MANDALAY, *Monday, 16th December, 1907.*

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman.*

Sir FREDERIC LELY, K.C.I.E., C.S.I.
 Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
 R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
 W. L. HICHENS, Esq.

Major D. J. C. MACNABB, I.A., was called and examined.

Major D. J. C.
 Macnabb.

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12667. (*Chairman.*) You are Deputy Commissioner of the first grade?—Yes, at Mandalay.

As regards Public Works, Commissioners and Deputy Commissioners have very little voice in the allotment of funds beyond obtaining administrative sanction for proposed works. The annual budget is prepared in the Chief Engineer's office. I am in favour of further control in such expenditure being given to Commissioners, which may be achieved by the Local Government granting lump sums to divisions to be allotted by the Commissioners in consultation with the Superintending Engineer.

The Commissioner or the Deputy Commissioner respectively should, for all administrative and executive orders passed by officers under him, be the final appellate authority. For orders passed by a Commissioner or Deputy Commissioner in the first instance, an appeal should lie to the Local Government or the Commissioner respectively. This is the procedure laid down in section 8 of the Upper Burma Land and Revenue Regulations and it may well be followed in administrative and executive matters. A second appeal should be permitted only when the First Appellate Officer certifies that good grounds for permitting a further appeal exist. At present any one, from a peon on Rs. 10 per month, has an unlimited right of appeal which is frequently exercised and pressed as far as the Local Government. I would curtail this right on the lines laid down by section 8 of the Upper Burma Land and Revenue Regulations. This excessive facility of appeal tends to administrative inconvenience and the retention in Government service of undesirable persons whose services can at an earlier stage in their career be dispensed with, with little hardship to themselves, and it seriously hampers officers in the selection and promotion of suitable persons.

The influence of the Commissioner in matters appertaining to departments other than the Land Records Department is not sufficiently strong. He should be responsible for every department in his division in like manner as the Lieutenant-Governor for the province. He is not so, largely because the Superintending Engineers, Conservators of Forests, Deputy Inspectors-General of Police and Heads of Departments are mostly resident at provincial headquarters, and have therefore better opportunities of pressing their views on Local Governments. The practice of regarding the district as the administrative unit rather than the division tends to accentuate this. If annual reports were written up for the division from statistics prepared by districts, the influence and authority of the Commissioner would be enhanced and more clearly defined. Most reports from Deputy Commissioners are sent up to Government with comments by the Commissioners. If they were written by Commissioners after such reference to the Deputy Commissioners on important points as might be necessary, much time now expended in the writing of reports by Deputy Commissioners would be saved. It would also necessitate a closer control over general, revenue, and excise administration throughout the division than the majority

of Commissioners exercise at present. On matters of importance and policy, in which opinions are asked for, the system of divisional conferences, in which, after discussion and debate, the Commissioner gives his opinion for the division, might be more generally employed. Civil Officers have at present but few opportunities of meeting and discussing matters, and such conferences offer a valuable means for much wholesome exchange of views and opinions.

Sub-Divisional Officers in heavy charges, Deputy Commissioners, and Commissioners do not have sufficient opportunities for personal contact with the people. The existing obstacles are overpress of office and Benchwork. Secondly, the custom in Burma of using district bungalows on tour instead of tents, and of making a series of short and hasty tours throughout the year instead of going into camp, as in India, and moving in a leisurely manner about the district or division. The exclusive use of bungalows tempts officers all to visit the same places by the same routes, and the custom of short rapid tours prevents the public knowing where and when officers may be expected, and therefore fewer go to see them or lay their grievances before them.

The grant of larger powers to Commissioners and Collectors and other local authorities should involve greater care in their selection and less regard to seniority.

The transfers of officers are not unnecessarily frequent, as every officer concerned in the posting of officers tries to avoid making them. I do, however, regard the transfers of the more junior officers as undesirably frequent. I can suggest no method of promotion which will stop this. The only remedy is to have a sufficient reserve of officers to enable leave vacancies to be filled without supplementary changes. To employ such a reserve it might be necessary to insist on officers taking leave due when the reserve is likely to prove in excess of requirements. That officers frequently abstain from taking leave due to them when they would benefit by it mentally, if not physically, cannot be denied.

I am not in favour of granting larger powers to any local bodies.

I am not in favour of Advisory or Administrative Councils to assist Divisional or District Authorities. All experienced District Officers consult the best local opinion on matters affecting them. It is as much the duty of Divisional and District Officers to keep the Government informed of the feelings, wishes, and aspirations of the public entrusted to their charge as to carry out the policy of the Government. The personal power to select the individuals to be consulted is a strong factor in the local influence of officers. To nominate permanent Councils is to deprive them of this source of influence and encumber them with an advisory body likely to prove of no more utility than a Municipal Committee in a small town.

In Burma, village headmen are empowered to deal with petty criminal cases and selected headmen with civil suits. They also have considerable

administrative and executive power in police, sanitary, and other matters, and further powers are not necessary or advisable.

That over-centralization exists from the top to the bottom of the official machine must, I think, be admitted. Isolated instances, however, are not of much value. The telegraph and improved communications both tend to centralization. At its best it is the expression of the conscientiousness of all having others under their orders; at its worst it is a distrust of the administrative abilities, probity, and thoroughness of those under one. In these days we are not content to give an order or to outline a policy; we also all wish to lay down in too great detail how such orders and policies are to be carried out. If a question—administrative, revenue, or executive—arises the first consideration is not, what is the proper and common-sense solution of the same, but what is the rule or precedent on the point. If an officer passes a well-considered and common-sense order he will probably find that he comes very near the rule or precedent on the subject. The over-great facilities of appeal and the fact that a large number of such appeals in all departments are conducted by lawyers tends to accentuate this.

The system under which many officers spend the larger portion of the service in the Secretariat is in part responsible for over-centralization. Some of the most able and brilliant administrators in India, I admit, have had this training; but, good as they are, they would have been better with more district experience, knowledge of the people, and experience of the burden of carrying out in practice the rules and directions so light-heartedly drafted by them as Secretaries. Likewise District Officers would be improved by Secretariat experience. In some provinces it is happily impossible for officers to serve for long periods in the Secretariat without loss of pay, and I should like to see it observed as a condition of the appointment of Senior Secretaries and Commissioners that a considerable proportion of their service should have been in the executive line.

12658-9. You say Deputy Commissioners should be able to sanction remissions of revenue up to Rs. 100, and Commissioners up to Rs. 1,000 in any one case, but in the case of fishery revenue that the limit of both Commissioners and Collectors should be Rs. 500. Why do you make a difference in these cases?—I made that distinction because of the suggestion that the powers now exercised by Financial Commissioners should be transferred to the Commissioners.

12670. Apart from the existing rules, do you suggest that a difference should be made as to the extent to which a Commissioner should remit in the case of land revenue, fishery revenue, and excise?—No; I simply took it, transferring the existing powers of the Financial Commissioner to the Commissioners as the rule stood; the Government fixed that.

12671. You would like, with regard to the land revenue, fisheries, and excise, a considerable extension of powers first to the Commissioner and then to the Deputy Commissioner?—Exactly so; that is the principle.

12672. You tell us, with regard to Public Works, that Commissioners and Deputy Commissioners have but very little choice in the allotment of funds beyond obtaining administrative sanction for proposed works. Do you suggest that the Superintending Engineer does not consult the Commissioners in the allocation of funds to works?—The works before obtaining administrative sanction must be proposed by Commissioners or Deputy Commissioners; they are then placed on a list, as sanctioned, and according to the order of urgency, they are then dealt with by the Superintending Engineer when the funds are allotted.

12673. Who settles the precedence of works so far as regards urgency?—We are not consulted beyond being occasionally asked to give a list in order of urgency.

12674. Asked by the Commissioner or by the Superintending Engineer?—Of course everything comes to us through the Commissioner; we do not deal directly with the Superintending Engineer.

12675. When you have sent in your list to the Commissioner, showing which are the most urgent works, are your recommendations as a rule accepted?—I do not think I can say as a rule one way or the other. You send in a proposal, it may be on the list for several years; and when the funds are available they are allotted, but they are allotted without any distinct second reference to the Deputy Commissioner; it may not be the same Deputy Commissioner, it may not be the same year.

12676. In the matter of allotment of funds, should the Commissioner and the Deputy Commissioner have some greater voice than they have at present?—Commissioners should be given a lump sum for their divisions and, in consultation with the Superintending Engineer, should themselves allot it; that is, you would have a divisional budget rather than a provincial budget.

12677. Would that work smoothly all over the province?—I think it would, except for any works like railways, or imperial works like canals, which, of course, do not come into our lists at all.

12678. Would that in any way remove the jurisdiction of the Chief Engineer?—The Chief Engineer in those circumstances would have the advising of Government at to how much should be apportioned to this division and how much to another division; he would judge of the comparative requirements of divisions; the Commissioner would judge of the comparative requirements of districts.

12679. Would that in any way relieve the volume of work which now falls on the Commissioners or Deputy Commissioners?—I do not think it would affect the volume of work much.

12680. Then what is the reason for suggesting the change?—To give more power to the Commissioners.

12681. Not for the construction of the works, but for the allotment of funds?—Just so; they ought to have a more intimate knowledge of the comparative wants of the different districts in their own division than a man above them, judging of the whole province, can have.

12682. As regards administrative appeals, you say that they should lie to the Local Government, or to the Commissioner?—Yes, appeals not dealt with by the Revenue Act or some other law.

12683. You think there should be only one appeal from the decision of the officer who first pronounced judgment?—Yes.

12684. That would not cause any discontent amongst the people generally?—I do not think it would really. I have accepted the recommendation that when the first appellate officer thinks there is good ground for admitting a second appeal, it might be sent up.

12685. Does the present system result in the retention of undesirable subordinates in Government Service?—We often get men who very soon after they start in Government Service are judged by the officers under whom they immediately work to be generally inefficient; they have not done anything wrong, they have not committed any faults, they are simply inefficient; it is extremely difficult to get rid of such men. Take, for instance, the police; you have tried a man for 12 or 13 months; the man on the spot says, "This man will not make a good Police Officer if he serves for a hundred years"; if you simply dispense with his services, he can go to some other line of life, and has a good chance of other employment. What generally happens is—and this is only out of the kindness of heart of Government—the man is told, "We will give you a second chance," and he is given a second chance by sending him to another district; the man there very likely sends the same sort of report; it not infrequently happens that he goes to several districts in this way—then by the time there is a consensus of opinion about the man, and it is clear that he is utterly unqualified, he has been so long in the Government Service that he can raise the argument that it is very hard upon him to dismiss him altogether.

12686. You would advocate a system of probation?—That would meet the case.

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12687. An alternative would be dismissal without appeal?—Not dismissal; dismissal implies some fault. If a man is dismissed he cannot be re-employed in any sort of Government Service; the man might not make a good Police Officer, but he might be fit for some other Government employment.

12688. At some insignificant place?—Some insignificant place or some other Service altogether; that is assuming that the man has a good character.

12689. But either dismissal or discharge from Government Service might inflict disgrace upon a man simply because an officer had taken a dislike to him; such cases are known, I suppose?—Yes, but then there is a first appeal. Officers are dismissed by the same authority that appoints them. If a man is appointed by a Local Government his services can only be dispensed with by the Local Government.

12690. Then you want the Commissioner to be responsible for every department in his division just as the Lieutenant-Governor is responsible in the province?—Yes.

12691. You want the Commissioner to consolidate the reports of the Deputy Commissioners instead of sending them up to Government to be consolidated? Would that not throw much more work upon the Commissioner?—It would throw more work upon the Commissioner, but it would relieve the four or five Deputy Commissioners who are under him; he could consult the Deputy Commissioners either on tour or by calling them in and having a conference at different times of the year when there are several annual reports coming on.

12692. Do you look upon the Commissioner's office at the present moment as rather a post office?—That depends entirely upon the Commissioner in charge.

12693. You say your proposal would necessitate closer control over general administration than the majority of Commissioners exercise at present; do you mean that they do not exercise control or that the power does not exist?—The power exists; it depends on the individual officer how much he does or does not exercise it.

12694. You would like to see the Commissioner omnipotent in his division, but aided by a system of divisional conferences. Are those ever held now?—I first came across divisional conferences in the Central Provinces under Sir Bampfylde Fuller. The exchange of opinions round the table by Commissioners or Deputy Commissioners was really most illuminating; you gave your own experience, found that it differed from that of somebody else, and after discussion you frequently found reason to modify your own opinions. I consider the collective results of that conference are worth much more than the collection of individual opinions. A man very often finds that he can modify his opinion very considerably; it is of infinitely more value than opinions formed on one's personal experience in one district.

12695. Taking the time that was occupied by such conferences, do they, on the whole, save a certain amount of routine correspondence and exchange of views by letter?—They must save a great deal. A Commissioner would keep back until the conference suitable questions arising in his division, and then opinions could be exchanged and experience collated.

12696. That would save a good deal of red tape?—It would save red tape and correspondence.

12697. Was that the result of your conferences in the Central Provinces?—Certainly. When the Tenancy Act in the Central Provinces was coming up, it was dealt with in the Jabalpur division by a conference; we had not got to write long difficult opinions going through the Act section by section; it was debated at the conference section by section, and the result was the saving of an infinity of trouble and correspondence, and also diversity of opinion, because the general opinion of the conference was taken.

12698. You say that the transfers of more junior officers are undesirably frequent, but you do not suggest any method which will stop those transfers?—No method of promotion. I would have a reserve of officers. When the strength of a province is fixed, and it is fixed with a view of allowing men to go on leave, in practice it is not found to be sufficiently strong to allow officers to go on leave without making supplementary transfers.

12699. Is it usual, if a man goes on short leave in this province, to bring in an officer who is in the next district without going to the trouble of transferring a man who is the next senior?—Everything is done at present in this province to avoid transfers. Within the last year or two it has been quite usual for the Deputy Commissioner on the spot, for instance, to officiate for the Commissioner. In Moulmein now the officiating Commissioner is not the next senior; he is about seven or eight down, but he is the man on the spot, and he officiates.

12700. But you see no other means of saving transfers except by establishing a reserve of officers?—Yes; there should be a sufficient surplus to fill vacancies direct without making two or three supplementary changes in order to relieve a competent man.

12701. You suggest that there are a certain number of persons available whom the District Officers consult upon local matters?—Certainly.

12702. But you would prefer to gather these persons together informally rather than to a formal conference?—District Officers sometimes consult people individually, either when they are on tour or by asking them to call on them, or sometimes, if they think it is better, they call together four or five people; they ask them to come to their office or their house, as may be convenient, and discuss questions with them. Most officers do it both ways; then in addition they discuss these questions as they go on tour from camp to camp.

12703. So that while you would have Advisory Councils, as it were, in villages or little towns, you do not want those to be actually recognised by appointment to a more formal body?—No, I do not approve of that. There would be so much less freedom; you would take away the compliment; it is now a compliment to a man to be asked to come and consult with the Deputy Commissioner, and you can discriminate and consult one man on one occasion, and if he has not given you good advice you can abstain from consulting him on the next occasion; whereas, if you had a formal conference fixed for you, you have got to go to the members and consult them whether you trust them or not.

12704. Would you suggest that the mere fixing of an Advisory Council with a limited number might in reality limit the number of persons whom you were able to consult?—I presume there would be no rule that you were not to consult people other than the formal Council.

12705. Would that limit it as a matter of fact—having these persons whom you were bound to consult, more or less formally, would you then cease to consult as many as you do now?—I do not think it would necessarily have that effect.

12706. You say that nowadays everybody wants to do not only his own work, but everybody else's as well?—I think the tendency is, instead of giving a general order, also to state how it should be carried out in great detail.

12707. By the delegation of decisive power to more subordinate officers than at the present moment, could that tendency be checked?—The delegation of more important powers you mean to junior officers; the junior officers have sufficient powers if they use them.

12708. It is no good a superior officer looking into every question if the junior has already, by the exercise of his proper powers, decided the question?—I think not; unless he is forced to interfere by a reference and an appeal, he had better leave the thing alone.

12709. If a man has no longer the ultimate responsibility for a position taken will he not cease to pursue a question into the details of which he has previously looked?—The more power of individual action a man has, the greater his sense of responsibility.

12710. With regard to what you say as to the system of officers being kept in the Secretariat, are officers only kept in the Secretariat for a limited period, or does it mean that a man once in the Secretariat is always there?—There is a tendency of officers who have been in the Secretariat, and have shown a special ability in Secretariat work, to be kept the larger portion of their time in the Secretariat.

12711. Can you suggest any period at the end of which every officer ought to return to district work?—It could be reasonably laid down that a man shall not be consecutively more than a certain number of years in the Secretariat. I should say about three, or even five.

12712. Such a rule might also have this advantage, that it would enable more officers to pass through the Secretariat and get a general experience?—That would be a very great advantage; a great number of officers would know the form in which things are expected finally to be put before the Government; if they knew it by being in the Secretariat, then as Commissioners, or Deputy Commissioners, they could put things up in that form from the very first.

12713. And it would also widen their general outlook?—Very much. It is just as instructive to pass a certain portion of their time in the Secretariat as it is for the Secretariat officers to spend more time on district work.

12714. Is the clerical work of the offices in this province bad in the lower rank?—It is very much worse than in India.

12715. Is it so bad as to cause a great deal of correspondence to pass backwards and forwards?—I do not think it is. It takes up a greater part of the time of the Commissioned Officers, the Civilian Officers; in supervising the work, they have to spend much greater time. Inspections are now carried out in Burma personally by a Deputy Commissioner in a way that is never expected in India; every officer in Burma has to spend a large amount of his time in inspecting actual registers. In my five years' experience in India in the Central Provinces I found that you had a "chief clerk of the court"; he was a higher paid man than anybody that we have got here, and he was given greater authority; if you went to an office you would go and look through it just to satisfy yourself that the registers and things were in order; if you thought there was carelessness and slackness, instead of going through every register in person, you would send your chief clerk of the court, a man who had spent his life at that work, and he made a detailed inspection and reported to you; then upon your personal observation, plus his detailed report, you gave what orders were necessary. In Burma we do all that ourselves, thus taking up hours and days.

12716. Are you satisfied, generally speaking, with your relations with the forest officer and the District Superintendent of Police?—I am, with the forest officer. The District Superintendent of Police I think might be given a freer hand, mostly in clerical ways. All the travelling allowance bills and a number of papers of that sort have to pass through the Deputy Commissioner for counter-signature, which all means extra work which the Deputy Commissioner cannot possibly find time to check in detail; he has got to take it on trust. If you made the District Superintendent of Police distinctly and personally responsible for travelling allowance bills, and the money involved in the travelling expenses of the police sent about all over the district, that would be quite sufficient; he is generally an officer who can be trusted just as well as a Deputy Commissioner. It would save the time of both of us.

12717. Have you any powers of posting the officers subordinate to you in your district?—No. *Major D. J. C. Maenabb.*

12718. Is that a power which you could safely and usefully exercise?—No, I do not think we have got a large enough number of men to choose from; we could not do it. I would rather leave that to the Commissioner.

12719. (*Sir Frederic Lely.*) About your divisional conferences of Deputy Commissioners, as you describe it, is there not lacking one rather important element, namely the instruction of native opinion?—At these divisional conferences under Sir Bamfylde Fuller I have seen native gentlemen asked to sit at the table, and we all appreciated the help and advice given.

12720. Are they invited by the Deputy Commissioner to go with him to help him to represent the district?—When I saw it, it was the Commissioner who invited them; it was his conference, and he invited these native gentlemen.

12721. Would there be any objection if the Deputy Commissioners were allowed to bring in anybody?—It would be perfectly within the discretion of the Commissioner to invite the Deputy Commissioner to bring in anybody he thought fit.

12722. That would make the conference still fuller?—Yes; that would be, of course, on questions of general interest.

12723. It would also have this good effect, if no other; if the Burmese gentlemen did not contribute very much advice of value on their own account, it would be of advantage for them to see how thoroughly the interests of their districts were considered by English officers?—I think it would be most valuable.

12724. Now we will assume that it is the wish of Government to take local Burmese opinion and action into consideration for the assistance of Government. How would you propose to set to work in Burma?—I think the way that one always finds most advantageous is to select the men who have got the local influence—the chief leading men. In Burma there are not zemindars or landowners on a large scale as there are in India, but still in every district it is possible to find some village headmen who do more or less lead public opinion; in Upper Burma, perhaps, more than in Lower Burma, because the villages are older established.

12725. Would you make it take the form of a District Board or would you begin lower down with the village?—I think anything that becomes a regular thing like that loses its power; it becomes too much a matter of routine, and they cease to take interest in it. If on any question these men are called together to give their opinion, each occasion is a compliment and it is treated as a compliment, and they rather play up to it; but if you had a Board which met at stated intervals it would become a very much more formal thing, more like the municipal committees of very small towns.

12726. I am not speaking of Advisory Boards whom the Collector may consult, but of bodies to whom Government might at once, or after a time, give over entirely certain matters to manage, such as the carrying out of Public Works and so forth?—I do not think it would work in Burma. I think the village headman has got larger powers here than he has in India; the powers under the Burma Village Regulation Act enable him to do a great deal more than a headman in India, and those powers are quite sufficient.

12727. But would you expand the village headman by creating a village council; would that lead to anything in the long run?—A village now possesses a village council, you may say, in the form of *thamadis*, who every year have to assist the *thuyyi* in assessing the *thathamada* or house tax; those are the natural leaders of public opinion; they are elected by general consent; they have to assess each man, they have to fix how much he should pay, and they are the men who are always looked up to; the headman generally consults them on any question of interest.

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12728. Would you not find that to be the germ of popular action as a beginning?—I think so, and I think in Burma we have begun.

12729. You would be in favour in time of gradually entrusting these bodies with more and more public work in the village?—As they proved themselves capable, I certainly should.

12730. Is there more hope in bodies like that in Burmathan in the formation of more or less artificial *taluk* Boards, or township Boards?—I do. The organisation in Burma is by the village as the unit, and it is much better in my opinion to adhere to that unit.

12731. You spoke of the assessment of the *thathameda* by a sort of village council; does the Government fix a lump sum on each village and leave the village council to adjust it?—Exactly.

12732. Are there any serious objections to that, or is it a success?—They do when a tax is sufficient in their opinion to need adjustment; when it was Rs. 10 a house they did adjust it; they made some people pay as low as 8 annas and they made others pay up to 30, 50, or 60 rupees; but since then we have brought the settlements into Upper Burma, and put on the land revenue and reduced the *thathameda*. In some villages the *thathameda* is reduced as low as Rs. 3, Rs. 2-8, and Rs. 2, but when you get below Rs. 2 the custom is to say to everybody "Can you pay Rs. 2" and they generally endeavour to pay it; you will see that in assessment roll after assessment roll. They do not discriminate between the poor and the well-to-do when it gets as low as that.

12733. But when there is a higher rate is there any tendency to under-assess the well-to-do or the influential?—I think perhaps with the wealthier, especially the non-agricultural men, it is difficult to get them to take a fair share of the *thathameda*, but you would be surprised how good the discrimination is.

12734. There is no scandalous inequity?—No.

12735. What is the fishery revenue?—The fisheries are sold by auction for a period of one or more years as may be fixed.

12736. On what ground are remissions given?—They are nearly all connected with the river, and the river will change its course, and wash away its fish, or silt up the fishery.

12737. Are not remissions of excise revenue made wholly or in part by the Excise Commissioner?—I think they still all go to the Financial Commissioner.

12738. As to appeals; as a matter of fact, is not its certainty one of the chief attractions to Government Service?—It is.

12739. And if you diminish the number of appeals you diminish that attraction?—I should doubt whether it would work out to that extent.

12740. You do not think it would be exceedingly distasteful to the great body of Government servants to have their rights of appeals limited?—I do not think so; the man who serves the Government honestly would have nothing to fear.

12741. That would not exhaustively describe all Government servants; you do not think the great body would mind it?—I will not go so far as that; I think if you put it to a vote of the men who have the right of appeal, they would like to adhere to it, but I am not certain that it works out to the best interests of Government.

12742. Then as to dispensing with the service of men who are unfit *ab initio* for Government service. Is it not the fact that if Government took the same view that you did of the merits of officers there would be no objection to the right of appeal?—Yes; the man on the spot is perfectly convinced that a man can never be of any use to Government, and the appellate authority, whoever it may be, is more inclined to say, "Let us give him another chance," and to go on saying that several times.

12743. In other words, Government generally takes a different view from that which is taken by

the officer in immediate charge?—Government is perhaps apt to be more long-suffering and lenient.

12744. You suggest that the report for the division should be written up from statistics supplied by each district; as a matter of fact, if the Commissioner wrote a divisional report would he not still require a report from each district for the compilation of that report?—The Deputy Commissioner would send up a note of the case if he thought the Commissioner was not aware of the facts; he would probably be well aware how much the Commissioner knew, and what the Commissioner required information upon. If you write a report for Government, you have got to explain an infinity of things which would not be necessary to the Commissioner. All the statistics would have to be supplied just as they are now.

12745. So that the only thing which would be really wanting in the Collector's report under your system would be the filling in of personal views; otherwise the Collector's report would be just the same as it is now?—No, I think the Commissioner would require very much less, because his personal knowledge would be so much greater.

12746. But is not the personal knowledge which the Collector supplies in his report really the most valuable part of it?—It would always be at the disposal of the Commissioner. The Commissioner when he was writing up his report would have time to refer any particular point to the Deputy Commissioner; he would write down to the Deputy Commissioner and say, "Referring to your statistics I want information about" this, that and the other.

12747. Would it not be meeting your wishes and also saving time and labour to send all the Collectors' reports on together with one single memorandum combining and co-ordinating the whole; would that be an improvement on the present arrangement?—Yes, I think it would.

12748. The advantage of it would be that it would still give each Collector full power to put down his own personal views?—I think the Collector should press his personal views on the Commissioner.

12749. Not on the Government?—I think he should not attempt to deal with Government. The idea now very often in writing a report is that you press some special point in order to get an opinion from Government upon it. I should prefer that the Collector should have to convince the Commissioner, and if he convinces the Commissioner, then leave it to the Commissioner to represent it to Government.

12750. You do not think it brings Government into closer touch with the province to have at least once a year a full statement direct from the Head of each district?—I think it encourages the Collector to look still further instead of looking to the Commissioner; Government might say, "Let us have the individual opinion of the Deputy Commissioner"; then they might go a little further, and if they are very energetic they might want a little more and say, "We will have the opinions of the senior men in charge of sub-divisions."

12751. Has every District Officer in Burma an equipment of some sort for travelling?—No; only selected districts have tents; they are not wanted, I think, in other districts.

12752. Are they supplied by Government, or is an officer allowed a tentage allowance?—They are supplied by Government.

12753. If officers have not tents, how can they manage?—They go about to the *zayats* which are built for travellers; it has been the custom of the country ever since the annexation to make use of these *zayats*. They are dirty, they are filthy, they are full of vermin, and you feel that you may get small-pox or anything else; a plague patient may have been there the day before, and as you get older you are disinclined to make use of them at all.

12754. Are they to be found almost at all centres of population?—Yes; but in some districts you can get within, say, 10 or 15 miles of nearly any given point in a district from a district bungalow.

12755. Would you replace these *zayats* by better houses?—No, I should prefer to see tents. If a man has to investigate a criminal case—say a case of dacoity—he can pitch his tent and hear a case out there; suppose he went to a village, and there is no accommodation there at all; the tendency would be for the man to go to the nearest bungalow, which might be six or seven miles off; he would hear what witnesses he could on the spot, but one always finds that there is somebody else required to be called who is not in attendance; that somebody else would have to follow him to the bungalow; that is quite a different thing from investigation on the spot.

12756. In Rangoon we were told there is a rule with regard to the Chairman of the Municipality that if he accepts the office he binds himself not to go on leave—with the exception of six months for urgent private affairs—for five years; would it be possible to extend that practice—to lay down for instance when a Collectorship is permanently vacant that no man is to be appointed to it unless he undertakes to remain there for three years, shall we say?—I think that would work out very unfairly; you have some districts which are very popular and healthy, and some districts which are extremely unpopular and insalubrious.

12757. But even insalubrious districts must be considered, and unless a man remains at least three years in a district he cannot do justice to it?—Yes, I admit that.

12758. Would it not be an advisable system to introduce; for instance, a man has arranged to go home next April; he stands next on the list for an Acting Deputy Commissionership; a district falls vacant this month; should he be put in although it is known perfectly well that in four months' time he will vacate it again?—No, I should say he should not be put in under those circumstances.

12759. Then you admit the principle to a certain extent?—To a certain extent; I do not think a man ought to be tied down.

12760. Could you suggest any rule?—Take the instance of a man being without furlough for some time; let us say that he has been three years in one district and it is found necessary to transfer him, say, to a more important district; would it be fair to ask him, after having been three years without leave, to promise that if he went into the next district he would remain for another three years without leave?

12761. That would not be a case of promotion?—Not necessarily promotion at all.

12762. I am only speaking of a case where a man would be asked practically to forego his promotion if he was intending to go on leave within a very short time. Would it not be fair in the interests of the Public Service to expect him to forego that amount of promotion?—That works out now according to the rules; if you go on leave soon after promotion and you have not had the higher pay for a certain time, under the accounts rules you do not get the higher furlough pay; therefore you punish yourself as it is.

12763. However, you do not consider, on the whole, that that would be a fair condition to attach to an appointment?—I do not think so.

12764. You have had the great advantage of serving five or six years in another province. Does any further relevant point of comparison occur to you between that other province and Burma which you would like to mention?—It seems to me that the Commissioner in India is a very much more important individual in the eyes of the native than he is in Burma. That is an advantage. I also think that the Deputy Commissioner in the eyes of the native in India is a much more important individual than he is in Burma. It is difficult to say exactly how it came about. I certainly think it is a fact; I have heard from other people who have been in two provinces that they have noticed it too.

12765. (Mr. Dutt.) You have asked for larger powers of remission both for the Commissioner and

for the Deputy Commissioner; is that for Upper Burma or for Lower Burma?—I was speaking specially of Upper Burma; I have not been in Lower Burma for several years now, and rules change; but I think it is very much the same in Lower Burma; the principle is the same; there may be little differences.

12766. In Upper Burma assessments are made annually on the matured crop of every field?—Yes.

12767. When does the remission come in?—If the crop has never matured, it is marked by the revenue surveyor as unmatured, and the man is never assessed, therefore he never need apply for remission; it is an automatic remission. If a special crop has matured and been marked as matured, and afterwards there has been a hail-storm or a flood, the man is still assessed, and then he has to apply for remission. Also in irrigated tracts the automatic system does not apply.

12768. Is the house tax in villages imposed in every village in Upper Burma?—Yes.

12769. Are all the people assessed?—The very poor people, what we call the *dokitas*, are exempted. It is a family tax; it is not a house tax really; it is a household tax. You may have two families living in a house; that would count as two households. A man when he marries is not assessed for one year; after that he may set up for himself, or he may live with his father or father-in-law; he is still assessed separately.

12770. With regard to appeals you have said that you would generally allow only one appeal. Would you make no distinction between different punishments?—I think you might make certain distinctions. You might reasonably make distinctions between men of certain seniority, and between punishments of a greater or lesser severity. But I deprecate the wholesale right of appeal by which any man who is dissatisfied can go up and memorialise—there is nothing to stop him memorialising the Local Government if he chooses to do so; for quite a minor punishment he can push his appeal to an inordinate length.

12771. In the same way with regard to administrative orders; there might be some orders which affect only small interests, and other orders which affect large interests and large areas; in those cases also would you make some sort of distinction?—A second appeal should be permitted when the officer certifies good grounds; if he felt that his order would make a precedent for other orders, or if it was a matter of principle, a second appeal should be permitted.

12772. Supposing an order was passed which affected the interests of a whole village; in that case would you not allow the village to go up to a second appellate authority, even without such a certificate?—Personally I think the interests of the village would be perfectly safe with the one appeal. I think every additional appeal you allow weakens the efficiency of the first appeal—that a man loses his sense of individual responsibility. The feeling that he is the final court of appeal will make a man very much more careful; without that, he will have the feeling that if he makes an error there is somebody above him to correct it.

12773. Suppose the Deputy Commissioner refuses to grant a remission; the village appeals to the Commissioner; ought not the village to have the right of appeal higher if the Commissioner agrees with the Deputy Commissioner?—I think not. Certainly the man on the spot who visits the place will not err on the side of severity. There is greater sympathy for the villagers on the part of the man who goes and sees their crops devastated than on the part of the man who merely sees the statistics on paper.

12774. Would you lay it down as a rule that the subordinate officers are likely to be more lenient in those cases than the higher officers?—I think it is human nature; I would not like to say it is the rule.

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12775. You say if a Commissioner wrote his own report it would give it greater importance, but is there anything in the rules to prevent the Commissioner writing a full self-contained report for the whole division?—I think the rules on the subject, although perhaps they do not forbid what you suggest, rather suggest what is done now; I mean, the standing directions for the compilation of the annual revenue report lay down how it is to be written, and it is written in conformity with that.

12776. Should copies of the district reports be forwarded to the Government along with the divisional report?—No; I should say that the Commissioner should send his own report; he might quote the opinion of his individual officers if he thought it worth while to do so.

12777. Do you recommend the supply of tents to all District Officers?—I certainly should, except in districts in Lower Burma which, from their physical configuration, are unsuitable for them. Tents are only required for English officers; the Burmans do not want them; they like to put up at the *zayats*, and as often as not they stay with people in the village.

12778. Suppose a Burman came to be a District Officer in the course of time, would you supply him with a tent?—If he came to a district where the tents could be used he would naturally find the tents in the district, and he could use them or not as he liked. It would not be a question of supplying the individual with tents, it would be a question of supplying the district.

12779. How many sub-divisions are there in your district?—There are three sub-divisions properly so called; then Mandalay city is divided into two.

12780. Has each sub-division townships under it?—Yes. They are in charge of *myooks*, whom you would call tahsildars.

12781. Do these *myooks* generally do their work well and give satisfaction?—I think the generality of them are extraordinarily good.

12782. Then, under the *myooks*, is there a headman in each village?—Yes.

12783. Are these headmen generally popular in their own villages?—I think the institution of headman is extremely popular; the appointment is very much sought after in Upper Burma. Of course the popularity of individuals differs according to the character of the individuals; some are popular and some are not.

12784. As a rule are they popular officers in their own villages?—They are elected by vote.

12785. And they are appointed by Government according to the election?—According to the election and also judged by hereditary claims, ability to read and write, and general literary efficiency; but the village vote is not disregarded except a man has some distinct disability which cannot be passed over.

12786. A man once appointed remains headman all through his life?—Yes.

12787. In Upper Burma has this headman got any civil or criminal powers?—They have petty criminal powers in every case, and civil powers in selected cases.

12788. Does the exercise of these powers add to the headman's usefulness and to his prestige?—Yes. It prevents a large proportion of petty cases coming up.

12789. (Mr. Hitchens.) What, roughly, is the size of your district?—2,117 square miles.

12790. Do you tour over the whole district each year?—I have only been here a few months; I have not been here a touring season yet, but I always make a point of travelling over every district that I am in during the year.

12791. Has the Deputy Commissioner time to do that?—In Mandalay it is very difficult to get out on tour; in other districts it is one of our most important duties, for which we have got to find time.

12792. How much time, roughly, would it take up in other districts?—We go out all the year, and, in some instances, the custom of the country is rather to go out for a week at a time, or a round of ten days at a time, and then come back to the office, instead of the Indian system of during the cold year season making a leisurely progress through the district so that people know where you are going to be, and have time to think, before you come: "The Deputy Commissioner is coming here in two or three days and we will lay this case before him."

12793. Does that, in the aggregate, take a longer or a shorter time?—You do it in a leisurely way; you take your office work with you and you are able to dispose of your work every day; going rapidly as they do in Burma, I think the tendency is to do very little routine work when on tour, and that has to be made up for on return to headquarters.

12794. At the present time you have a certain amount of judicial work. Does that take up a large portion of your time?—In this particular district of Mandalay I am relieved a great deal of judicial work; I have not got to do any of the civil work; there is a separate Civil Judge; and I have got a Headquarters Assistant who can take a great many of the less important cases; but I have to take all the special power cases, just as they are taken in any other district. The District Magistrate can try any offence not punishable by death, and can give punishment up to seven years; those are called special power cases under sections 30-34 of the Criminal Procedure Code.

12795. You say that Deputy Commissioners have too much to do; where does the shoe pinch most?—If you have got a lot of miscellaneous work, revenue work, and executive and administrative work in the district, it is very difficult to find time to do your judicial work properly; it is very difficult to hurry judicial work. In some districts you have got to hear civil appeals, and you find that you have fixed civil appeals and you cannot adjourn those without inconvenience to the parties, yet you have got some urgent business in the district, such as a dacoity or a failure of crops, to which you must give attention, notwithstanding that you have got appeal cases fixed. Of course all that is very inconvenient.

12796. Are you in favour of Deputy Commissioners being relieved of all judicial work?—It depends on districts; in some districts they can be expected to do it; in the Mandalay district the Deputy Commissioner is more than fully occupied without any magisterial work at all.

12797. Apart from the judicial work, does most of the work you have to do come to you second-hand?—Yes.

12798. How many Assistant Commissioners have you?—I have three European Assistant Commissioners, and three Burmese Sub-Divisional Officers.

12799. Can you, as a matter of fact, provided they are good men, in practice delegate to them as much as you please?—They have got specific powers for revenue and excise; I cannot dispute these.

12800. But if you have a good man you take his word very much?—Certainly. If you have applications for the remission of revenue owing to the failure of crops, it all depends on the man you have got whether you think it necessary to visit the place yourself; if you have a European Assistant whom you can thoroughly trust, he has seen the place, he tells you that in his judgment the people will not get more than 20 per cent. of the normal output, and you take his word for it.

12801. Have you enough European assistance?—I have no fault to find with the assistance of competent Burmans.

12802. Have you sufficient assistance at the present time?—I have, in the way of Sub-Divisional Officers.

12803. Can the press, to which you allude, be alleviated by means of re-organization or decentralization, or is it a question of not having enough men to do the work?—It can best be alleviated by

having a really competent trustworthy Assistant at headquarters, who could run the routine office work. You want a good man to run the routine office work, because you would have to depute the drafting of a number of letters, the signing of a number of letters, the passing of a lot of money—matters which require your signature—and which you could depute perfectly well to a trustworthy European, but all the same you are responsible for the money, and, therefore, you do not care to trust the work of passing the bills for signature to anybody except very trustworthy officers.

12804. Have you in your office a correspondence clerk who really does relieve you of a large amount of routine work in that sense?—No, I have not got such a man.

12805. You are not in a position to just make a note on the letters that come in the morning and tell your clerk to reply to that effect?—I have no man I can trust to draft a letter in that way.

12806. Is that the general position with regard to Deputy Commissioners?—I should say it was.

12807. Take shorthand-writers, for example; have you got no office shorthand-writer?—The Government is at the present moment making proposals to supply us with shorthand-writers and typists.

12808. Is your staff adequate at the lower end of the scale, *myooks* and so forth?—Yes.

12809. You have told us that with regard to the inspection of accounts that should never be done by anybody in the position of a Deputy Commissioner?—Certainly not. If you take the Local Fund Account, the inspection is all done by trained men who go round the division and do nothing else; those inspections are most thorough and useful.

12810. It was suggested to us in Rangoon that a trained man from the Accountant-General's office might go round and make these inspections in place of the Deputy Commissioner?—You would require to have different men for different departments; a man in the Accounts Department would not be able to inspect judicial registers.

12811. You think that inspections which involve some technical knowledge, but which, given technical knowledge, are more or less routine, should not be done by the Deputy Commissioners?—Yes. That should save a considerable amount of my time.

12812. Are there other ways, apart from what you have mentioned here, in which the Deputy Commissioners could be set free to think out important things and to deal generally with their administration?—No, but if there was a personal assistant it would relieve the Deputy Commissioner of routine work; also if you had inspectors for the different departments to relieve the Deputy Commissioner of the work of inspection.

12813. You advocate further powers being given to Commissioners and Deputy Commissioners in regard to remissions of land revenue. If it were Rs. 500 instead of Rs. 100 would there be many cases where larger remissions would be made?—Not many; a few. I think Commissioners might very safely be entrusted with full powers; I see no good reason to limit their powers in remissions at all.

12814. Is it not important that the Government should be apprised of large individual cases of remission?—The Government should be apprised inasmuch as it would affect their income for the year, but the Commissioner should give the order and notify it to the Accountant-General.

12815. It is not in order to save work that you make the recommendation that the Commissioner should have full powers, but rather on the ground of principle?—And on the ground of saving work if it has to go from me to the Commissioner, then from him to the Financial Commissioner, and then back through the same line; it all means extra work.

12816. With regard to the lump sum allotment for Public Works, do you mean by that that you are to have one lump sum for Public Works and do what

you like with it, so long as you spend it on Public Works?—I do not mean that; I should retain the necessity of obtaining administrative sanction for a work. Every important work should be scrutinised before it is put on the sanctioned list by a competent Engineering Officer; after that I should allow a certain allotment to the Commissioner; the Commissioner ought to be the best judge which of the works, which have been approved from an engineering point of view, should be taken in hand first.

12817. But you would have the budget still made out with a certain allotment for repairs to roads, a certain allotment for buildings, and a certain allotment for new works?—Yes.

12818. Would not the effect of your proposal be that the Superintending Engineer would be placed in subordination to the Commissioner?—In Burma it is a very difficult question to say anything about, because the Superintending Engineer's jurisdiction and the Commissioner's jurisdiction do not coincide.

12819. To-day, suppose the Commissioner wanted something done, would he not have to write to the Superintending Engineer and suggest to him that it was desirable to do that work, and it would be open to the Superintending Engineer to do it, or not, as he thought fit?—Yes, very near that.

12820. But the difference would be that under your proposal, the Commissioner could practically pass the order if the budget was under his control?—If the budget was under his control he could re-appropriate in case of necessity; he could take from one head and give to another. He would be able to tell the Superintending Engineer what he was to do.

12821. Would you apply that to other things besides Public Works? Let me take, for example, police; would you say that the principle should be that the District Superintendent should be responsible for maintaining order and discipline and so forth, but that the Commissioner should be responsible for the peace of the division, and, therefore, should be responsible in the last resort for the disposition of the police; that is to say, if he wanted more police in one spot than in another he should be entitled to say so?—In the case of police he has a good deal of power in that direction; an expressed wish of a Commissioner in a case like that would be very rarely disregarded; he cannot give exact orders that the police are to go from one place to another. I do not think there is any pressing necessity for his doing so.

12822. At any rate you would like to see the Commissioner have some effective authority in regard to what one may call the technical departments, such as Public Works and so forth, because the Commissioner should be responsible for every department?—Exactly. The Public Works Officer, whoever he may be, should be the adviser of the Commissioner in the same way as he is the adviser to the Lieutenant-Governor; he should occupy the same relative position.

12823. But the essential point about the Lieutenant-Governor is that in the last resort he can give orders that so-and-so shall be done. Would you confer those powers, as far as possible, within limits, on the Commissioner?—I would.

12824. In matters such as the construction of roads and so forth, is the whole of the work done by the Government?—It is done by the Deputy Commissioner from the District Fund. There is no local cess.

12825. How do you get those funds?—From the sale of bazaars and tolls and leases. It is not very large. Grants-in-aid are given from provincial funds to certain districts. In each district there are District Fund roads and there are provincial roads; the District Fund roads are kept up by the District Fund; the provincial roads are kept up by the Public Works Department from provincial funds.

12826. And if there is not enough money to keep up the District Fund roads, what then?—If there is not enough, they are not kept up.

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12827. In practice, would it be desirable if the District Fund revenue were increased; in other words, ought you to have a local cess as they have in Lower Burma?—I should be averse to imposing any additional burden on the people.

12828. Although in the neighbouring part of the province, Lower Burma, this tax exists?—The tax exists, but I am not convinced that it is an additional burden on the people there as compared with the people of Upper Burma.

12829. What justification is there for having one tax in Lower Burma and not in Upper Burma?—I think the people in Lower Burma can very well afford the cess they pay; I do not think it is any burden on them; they are very rich in Lower Burma.

12830. The general ideal we were told in Rangoon was to secure uniformity between Upper and Lower Burma. Is the time not ripe for imposing a local cess in Upper Burma, or is it desirable that the local cess in Lower Burma should be abolished?—I think you might well give more money to District Funds, but as to the manner in which you should find that money, whether by additional taxation or by an alteration in taxation or by a direct grant from provincial funds, I am not prepared to give a definite opinion.

12831. Is there not a certain amount of injustice in providing provincial funds to be expended on roads in Upper Burma, and in Lower Burma having it done out of other funds?—I think when a cess is levied in Lower Burma the fact that there is a cess which goes to the District Fund is taken into account at the settlement, and, therefore, the total burden would be so fixed as to bear a right proportion to Upper Burma or any other part of the province.

12832. (Mr. Meyer.) Taking your general experience in Burma and that in the Central Provinces, do you consider that you are harder worked here than you were in the Central Provinces?—Very much harder worked. I regard it as due to the land revenue system. In the Central Provinces you had a settlement on the village; it was a settlement on the *malguzar*; there might be one owner of the village who paid a lump sum; here the settlement is on the land, and you have to assess the individual cultivator; instead of dealing with one man in the village, you have to deal with a large number.

12833. Had you much civil judicial work in the Central Provinces?—It was much lighter than here; there was a District Judge in every district.

12834. As Deputy Commissioner did you have much civil work?—Very little indeed; I hardly ever did direct civil work; it was nearly all appellate, and I was only expected to take a certain number of appeals in the year.

12835. I am not speaking of land suits, but the ordinary civil work under the Civil Procedure Code?—We had very little of that; the District Judge did it nearly all.

12836. What is the pay of the Superintendent?—He gets Rs. 200-250 I think. I think the head judicial clerk gets Rs. 100-120.

12837. Ought not men of that pay to be capable of writing drafts from your instructions?—The men I had in similar positions in India were certainly more capable.

12838. Suppose you had capable clerks, would it be necessary for you to have a personal assistant likewise?—In selected districts I think, yes. Certainly not generally.

12839. The real fault then is with the inefficiency of the clerical establishment?—I would hardly say the chief fault, but a considerable factor in the excess of work as compared with my Indian experience is the inferiority in our clerical staff.

12840. You spoke of six Assistants, counting the Extra Assistants, in this district; are they all in charge of sub-divisions?—No, I have got one Assistant Commissioner who is the headquarters Assistant.

12841. Then you have got a personal assistant here?—He takes most of the magisterial work; his

time is so filled up with magisterial work that he has very little leisure to give me assistance in other matters.

12842. Have you headquarters Assistants in many districts?—In the heavier district of Lower Burma there are.

12843. Who is in charge of your treasury?—The treasury is in charge of the Treasury Officer under my orders.

12844. What is his grade; is he an Extra Assistant Commissioner?—No, not always, sometimes he is a *myook*; there are a number of grades of *myooks*; an English-speaking *myook* who has gone through the course is frequently in charge of the treasury. He generally does headquarters magistrate's work as well.

12845. Might it not be possible to relieve the Deputy Commissioner by letting the Treasury Officer make detailed inspections of the outlying treasuries?—I do not think the work at the outlying treasuries is very onerous; that presses very little on the Deputy Commissioner, because everything is sent in nearly daily to the head treasury, and all one has to do is to check the cash balance and the stamps.

12846. I gathered that you thought that there was a decided disadvantage in having detailed inspections of these treasuries?—I do not think I said treasuries; I meant in the revenue and general and judicial lines.

12847. Is it not very desirable to gauge the work of your Sub-Divisional Officers and your *myooks* by looking at their records occasionally and seeing how they do their work?—Yes, but you can gauge that without having to go through in detail, as one is expected to do, every register in the office; one is expected to go through it thoroughly, to see that the files are numbered and indexed and made out according to the standard heads.

12848. You think that the Deputy Commissioner must make a general inspection but he ought to be relieved of the detail work?—He should make a general inspection, and if he finds that the work does not appear to be up to date then he should have a man like the Indian chief clerk of the court, who would go and inspect the registers in detail and report the result of that inspection.

12849. With regard to the magisterial work coming to you outside the special power cases, would you get ordinary first class cases?—A Deputy Commissioner generally takes nothing except special power cases and any exceptional cases that he thinks, for some special reason, should be tried by him.

12850. You merely take appeals from Second and Third Class Magistrates?—We do take appeals from second and third class magistrates.

12851. You do not delegate them to the headquarters Magistrate?—No, he has no appellate powers.

12852. Is that the usual thing in Burma?—I think so; I do not remember any headquarters Assistant who has got appellate powers.

12853. In Madras, for instance, the Sub-Divisional Officer is not only a First Class Magistrate, but he has appellate powers in regard to the subordinate magistrates in his sub-division; could not the same thing be done in Burma?—I do not see why it should not; of course the powers would be given to individual selected officers.

12854. You speak of selected officers; might not the ordinary Sub-Divisional Officer have the power if he is fit to be a Sub-Divisional Officer at all?—Every Sub-Divisional Officer is not necessarily a First Class Magistrate. The majority are; I do not know that I should be prepared to advocate the giving of appellate powers to every Sub-Divisional Officer entrusted with first class powers.

12855. You have spoken of the work in connection with municipalities; how many municipalities are there in this district?—Only this one of Mandalay.

12856. Are you *ex-officio* President of that?—Yes.

12857. That must give you a great deal of work?—Yes.

12858. Have you a Vice-President?—Yes, the headquarters Assistant.

12859. We are told that in other cases it was the Civil Surgeon?—That is in smaller municipalities.

12860. Does the Vice-President take the bulk of the detail work, or do you?—The Secretary takes the bulk; I have got a paid Secretary. He is a man who gets at the present moment Rs. 700 a month.

12861. Who passes your municipal budget?—It goes up to the Local Government.

12862. Do you mean in the case of Mandalay, as a specially important town, or generally?—I think they all go on to the Local Government.

12863. Then in regard to Mandalay, where something has to be sanctioned by Government or a representative of Government, you go through the Commissioner, but you go on to the Local Government?—It is passed on to the Local Government.

12864. The Commissioner does not exercise any intermediate powers; he merely passes on your letter with remarks?—I think he has got more power than that; he could send back the budget to be amended, or he could draw attention to this, that, and the other omission or defect.

12865. In a great city like this might it not be possible to have a separate President—not the Deputy Commissioner?—I think a non-official President would find his hands quite fully occupied as President of the municipality, and I think also that a capable, energetic man would save the municipality probably very nearly his salary by the greater attention he would give to the work. The only precedent we have got in Burma is in the Municipality of Rangoon; there the President has hitherto been a selected officer of the Commission; I do not think I should be prepared to recommend that we should have a non-official, and specially recruited officer for Mandalay; I think the change of Presidentship from one man to another is very wholesome.

12866. I will not press you about the non-official; do you think that Mandalay might have a full-time President of its own?—Of course Mandalay is very much smaller than Rangoon in the way of revenue. You might appoint a man just about to have a district; you would overburden the finances too much if you had another paid man upon it.

12867. Does the District Fund work take up a good deal of your time?—No, I do not think so.

12868. As regards land revenue remissions; the assessment of Upper Burma is on the standing crop; that is subject, I suppose, to certain rules laid down? Is your discretion fairly limited?—In the case of the automatic system of non-matured crops, that is marked off by the revenue surveyor on the ground. His work is inspected by the inspectors of land revenue, and then again it is checked by a Superintendent of Land Records; it is his duty to call the attention of the Deputy Commissioner, if he has not otherwise noticed it, to any case in which there is a large number of such non-matured areas, and the Deputy Commissioner can inspect them if he thinks the amounts seem to be very large or require any special scrutiny.

12869. Might not the Sub-Divisional Officer have power to grant remissions subject to the rules, at any rate in minor cases?—I think European Sub-Divisional Officers might.

12870. But not the Burman?—I think they have got sufficient powers at present. They can recommend, and the Deputy Commissioner has got the power to accept those recommendations within the powers laid down for him. Suppose the Sub-Divisional Officer, who is a Burman, sends his recommendations on to the Deputy Commissioner, saying that he has inspected such and such an area and that the crops have failed, if the Deputy Commissioner considers that the rules on the subject have been carried out and that the inspection and enquiry have been sufficient, he just passes the recommendation on or sanctions it.

12871. Under this kind of *raiya-wari* system the holdings are generally small, are they not?—Yes.

12872. You say that now you have the power to remit up to Rs. 25 only, is that so?—That was so until recently, when power has been given up to Rs. 100.

12873. Will that cover nearly everything?—Very few will now go up to the Commissioner.

12874. As regards the levy of a district cess in Upper Burma, you are not in favour of it because the people are poorer here than in Lower Burma?—Yes.

12875. How do they compare with the Central Provinces?—I think the people of Burma are better off than the people of the Central Provinces.

12876. Is not most of your cultivation here classed as dry cultivation?—Not in this district. It is so classed in Upper Burma generally.

12877. Is it fed by tanks at all or simply rain-fed?—A certain proportion is fed by tanks.

12878. Are those tanks under the Public Works?—The majority are not. They generally belong to the village. The village maintains them.

12879. Do you exercise much control over your District Superintendent of Police in the matter of the postings of police officers such as sub-inspectors?—I leave that very much to the District Superintendent of Police. I could control him.

12880. That is to say, you could require that a particular sub-inspector should be sent to a particular police station?—No, I could not do that; that is done by the Deputy Inspector-General; he has to do with the postings of a sub-divisional police officer from one place to another; the station police officers are posted by the District Superintendent.

12881. What do you call the station police officer—the head constable or the sub-inspector?—The sub-inspector.

12882. You could interfere with those postings if you chose?—Yes. One very rarely exercises that power and very rarely has occasion to.

12883. With regard to punishments, have you anything to say as to the punishment of these Police Officers?—All the punishments are sent up to the Deputy Commissioner.

12884. But is your sanction required in any case, or can the District Superintendent of Police punish himself?—In the case of dismissals, the sanction of the Deputy Commissioner is required.

12885. Is that necessary?—No. The District Superintendent of Police might have power.

12886. And when a man has been dismissed and appeals, does the appeal go to you or through you?—The rules have just been changed; I think the appeal now goes, through me and the Commissioner, to the Inspector-General of Police.

12887. When the punishment has been for a merely departmental offence, not involving any crime, is it necessary that the appeal should go through you?—No, I do not think it is necessary.

12888. You told us that in your opinion transfers were not unnecessarily frequent. One of the Commissioners at Rangoon produced a statement which showed that in his division on the average there had been a transfer every year; would you consider that satisfactory?—No, I should regard that as to be regretted.

12889. I see from your own statement of experience that you have been in three districts since 1902?—Yes, but I had to go from one because I went on sick leave; then I went back to Sagaing; I stayed there for 2½ years and then came here. I myself have not been transferred at all in late years; in India I was for 2 years in Seoni; I was nearly 3 years in Raipur, then I went on leave.

12890. You told the Chairman that in the case of a short vacancy the man on the spot would be put in to officiate as Deputy Commissioner; would that be so as regards a privilege leave vacancy?—Yes.

12891. Would it be so in the case of a longer vacancy—suppose a man took six months' combined leave for instance?—I do not think it would; I have got no special knowledge of the principles.

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12892. But you study the Gazettes and you can judge in that way?—I think for privilege leave vacancies Government would put in the man on the spot to officiate; for any longer period they would try to find a suitable man.

12893. Suppose the man on the spot was fitted, would they put him in to act in a long vacancy?—I do not refer to permanent promotion?—I think that very much depends upon the length of time for which it is expected he will officiate.

12894. In certain cases you think it might be done?—In certain cases in which the officer who goes on leave is only going on short leave, I think it might be done.

12895. You are against Advisory Councils because you say the Deputy Commissioner always consults the men he thinks best capable of advising him, but if there is a new Deputy Commissioner, does he not have some difficulty at the outset in finding the persons who are most capable of advising him?—I have never experienced that difficulty myself.

12896. Not when you came first to a district?—We take things over from our predecessor, and try to find out from him about the district, and who are the leading men in it.

12897. You get sufficient information in that way?—I think so.

12898. We have been told that the Burman may give very good advice privately, but that he is very averse to speaking his mind in public; do you find that so?—Yes, I think that is true to a certain extent.

12899. That was put forward as an argument against Advisory Councils—it was said, "If it is known that this man is the adviser to the Deputy Commissioner he will be afraid to speak his mind"; do you think that would be so?—I think it might weigh with him. One of the objections to Advisory Councils is that if people stand in a statutory position towards the Deputy Commissioner they are more liable to try to make money out of it.

12900. You told us that you did not think District Boards suitable for Upper Burma. Have you thought over the matter of a small Board for each township? Do you think that might work better than a District Board—that you might get more local people ready to take an interest in roads and schools and so forth?—I think it would be preferable to a District Council, but I am hardly prepared to say that I consider that Upper Burma anyhow is ripe for either.

12901. Is not the *thathameda* tax gradually dying out?—I do not think there are signs of that yet.

12902. As the districts are being settled is not the *thathameda* being reduced?—It is being reduced, but it is being steadfastly maintained.

12903. Do you think that in the settlement you might make a lump assessment on the village and let the villagers re-assess among the separate fields in the same way as they do with the *thathameda*?—No, I think that would lead to great confusion.

12904. Do you think it might be abused, or that the villagers would be bewildered, or what?—It would just amount to the old Burmese system, in which the *thathameda* included all sources of revenue.

12905. You said that one of the chief reasons why you were overworked in this province, as compared with the Central Provinces, was that in the Central Provinces the assessment was made on the villages, and here it was made on the individual raiyat. Would it be possible to have a village system here?—In the Central Provinces the *malguzar* being a landowner collects his rents. Really the duties here of the Deputy Commissioner are not properly so-called revenue duties; we are land agents; we are performing the functions of land agents.

12906. But you do not think it would be possible (it was the original stage of the *raiayatwari* system of Madras, for instance) to have your *raiayatwari*

system, but to have Government imposing the assessment on the village and letting the village Council re-distribute it?—It is a very difficult question. Taking the point of view of the people, I do not think that they would be able to differentiate between that and the old *thathameda*.

12907. Would it be better to revert to the *thathameda* and raise the revenue in that way?—I think the *thathameda* system, by which you only had one demand a year, was more popular with the people than the present system, by which you have a number of demands in the year.

12908. In the same way, would they prefer *thathameda* and no other tax to a reduced *thathameda* plus a land revenue assessment?—As far as the payment of tax to Government is concerned they would prefer the *thathameda* which is the one payment in the year, but on the other hand our revenue system, including as it does the upkeep of registers of occupants of State land, the payment year after year, with the entry in the record year after year, gives them a record-of-rights, so to speak, which they also appreciate.

12909. So you think they would prefer the present system on the whole, but with one lump payment of land revenue instead of several kists?—I think they would.

12910. You have spoken of village officers being hereditary and also elected. Does that mean that the villagers are bound to elect a man in the hereditary family?—It means that the villagers are called together, nominations having been previously put in, or (as it generally is) petitioners come forward; petitions are generally put in by the men themselves; you may have four or five applicants for the position of headman; the township officer or the Sub-Divisional Officer goes to the village, he collects the villagers together, and he takes their votes on the different applicants. As a matter of practice you will find that in a large number of cases they vote for the hereditary man, if they like him; but in other cases, when they do not like him and vote for another man, that is taken into consideration against the claims of the hereditary man.

12911. They can change the dynasty occasionally?—They have generally got some very fair reason for changing, which they state; the man is either not of good character, or he does not really live in the village, or there is some other reason for their dislike to continuing the hereditary candidate.

12912. Are there definite rules laid down by Government as to the amount of time you are expected to be out on tour?—There is no definite rule laid down regarding Revenue Officers. In the Police Department officers are expected to be out ten days each month.

12913. (Sir Steynning Edgerley.) As regards the lump sum system of budgeting for Public Works. In many divisions the Commissioner has been relieved of all judicial work?—Yes.

12914. I suppose the Judicial Department wants court-houses and so on in the division; would it stand a fair chance of getting the judicial buildings if the Commissioner had the whole distribution?—I think so.

12915. You do not think that the Commissioner would think that a revenue building was much more urgent than a judicial building—that the responsibility for the one and the non-responsibility for the other would make a difference?—I think he would properly appreciate all claims.

12916. How long would you make the probationary period of an officer?—Eighteen months or two years.

12917. Would you have each officer specially considered at the end of the period, and get a definite order of confirmation?—That would be very wise.

12918. After that, would you have any system of giving notice—say six months or a year's notice—and pay in lieu of notice—for unsatisfactory work?—The present system under which the man's faults are stated to him, and he is asked to show cause why he should not be removed, is pretty good.

12919. Can you remove anybody on the ground of his unsuitability for the work?—Officers can be

removed by the power which appoints them; if you had power to appoint an officer, you could remove him; only on grounds of misconduct.

12920. Have you any power by which an officer can be removed simply because he is found unsuitable?—I cannot recollect any occasion on which it has been done. I certainly think it would be a good thing to have such a power.

12921. Can you suggest any conditions under which that might be equitably exercised?—Would six months' notice be sufficient?—After it has been decided that it is reasonable to get rid of the man, it would be rather undesirable to give notice. I would give him pay instead of notice.

12922. Suppose an officer had deteriorated greatly and had had, say, 15 or 20 years' service, would you be prepared to see a proportionate compensation pension given?—I should.

12923. Would the advantage to the Public Service be worth the expense?—I have felt that that would come, especially in regard to some senior native officers, who, when they get old, deteriorate, and they are simply allowed to serve on because of their pension; one does not like to spoil their chance of pension. It would be very much in the interests of Government if such men were sent off on some graduated pension, or some arrangement of that kind could be made for them.

12924. In the case of a man whom the Government decided that they could not promote to a Deputy Commissionership; would you be prepared to give him a proportionate pension and say "Go"?—It would be in the interests of Government to do so.

12925. You say that Superintending Engineers and Conservators of Forests are mostly resident at provincial headquarters. Are all the Superintending Engineers and Conservators resident in Rangoon?—They are all resident either in Rangoon, or in Maymyo.

12926. Would you suggest their living at the headquarters of divisions instead of at the headquarters of Government?—The Conservator's jurisdictions do not coincide with the jurisdiction of the Commissioners; it makes it a very difficult question.

12927. Still their area must cover the Commissioner's division, one or more of them?—One or more of them, but I think the Commissioners' divisions might sometimes include portions of two Conservators' divisions.

12928. The Deputy Commissioner has his District Forest Officer, he has his Executive Engineer, he has his District Superintendent of Police, and so on, and I understand that just as the Deputy Commissioner is the Head of his district, you want to make the Commissioner Head of his division. Ought he not then, also to have his technical officers round him?—It would be preferable if it could be arranged.

12929. And the Government would have their technical officers at hand also?—Quite so.

12930. You have mentioned the question of divisional conferences. Is ample notice given of those conferences?—Yes.

12931. Are they practically preceded by district conferences, so that the Deputy Commissioner may go to the divisional conference fully informed?—Yes, the Deputy Commissioner consults his officers before he goes to the conference.

12932. Are native gentlemen consulted then?—Invariably, on any question affecting them.

12933. So that the absence of native gentlemen from the divisional conference would not necessarily mean that native opinion had not been fully consulted?—It would not necessarily mean that, but I think that the presence of selected natives at such conferences from time to time would be very advantageous.

12934. You referred to the suggestion that officers very often remain on duty longer than they ought to. Would you have any system of compulsory leave?—If you had your reserve, that is your excess

of officers, so as to provide for officers going on leave without unnecessary transfers, then at any time if you found that the excess was left on your hands and was waiting to be employed, you would have the choice of two men, and you would have the option, in the case of an officer who had leave due to him and had not taken it, of going to him and requesting him to take it.

12935. Then as to Secretaries; you gave a term of three years. Is that for Secretaries or Under-Secretaries, or both?—I should be sorry to be tied down to a definite opinion as to the exact time. I am not aware of any rule.

12936. Would it be of any advantage to have a rule that no Under-Secretary should proceed to a Secretaryship unless he had had in the interval some five years of district life?—I should welcome it as a rule.

12937. Are your relations with the Executive Engineer quite satisfactory, or is he too departmental?—I think the system under which all estimates, as well as plans, are sent to the Deputy Commissioners for signature is most objectionable. You have varying estimates, from a road costing lakhs, to a building costing thousands, and the estimate is sent to you and you are asked to sign this estimate. Your signature is worth nothing, and it is looked upon as a matter of form; therefore you ought not to be asked to sign them. We need only countersign plans of buildings, not of roads.

12938. Have you sufficient authority in regard to the Executive Engineer?—We have got very little if any authority over the Executive Engineer.

12939. Have you found any difficulty in working through not having sufficient authority?—No, I cannot say that I have.

12940. You said that there always was a village council with the headman and that they assisted in assessing the *thathamada* tax. I believe the Village Act does not recognise the council at all?—No.

12941. If the council is useful, would it be wise to give it some direct recognition; would it not tend to keep it alive if corporate action was recognised by legislation?—That is, if you made the powers of the *thuygi* exercisable by the *thuygi* in council.

12942. Suppose the Act said this council must be consulted about the *thathamada*; there is nothing of that sort at present in the Act, I understand?—There are very similar directions in the Revenue Act for the assessment of *thathamada*.

12943. Does not a thing that is not recognised tend to die out, whereas a thing that is actually recognised tends to remain?—I think what tends to reduce the authority of the council is the reduction of the *thathamada*; it is replaced by the revenue system, but now sometimes the *thathamada* is so small that the *thamadis* do not take the trouble to readjust it.

12944. If you once recognised the council would it be possible to give them other duties; for instance, some of the more serious civil or criminal cases might go to a Bench of two or three?—I think that that would be a reasonable development of the village system.

12945. We were told in Rangoon that there was a certain tendency, owing really to a reduction of the area of his authority, for the headman to be under-paid and to be losing influence; do you see anything of that here?—That is much more marked in Lower Burma than in Upper Burma. The real reasons are that a Lower Burmese village has not the same cohesion as an Upper Burma village. In an Upper Burma village everybody has lived there for generations; they are generally more or less related, and they are a real unit. In Lower Burma most of the villages are newly formed by people who have emigrated from Upper Burma, some from that district and some from this, and there is not the same cohesion at all, and no headman can have the same authority as in Upper Burma.

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12946. Would it be worth while to pay him more?—I think Government has already recognized that it is necessary to pay him sufficient; they have laid down what they consider a reasonable amount for the headman, and one tries to arrange that he shall get it.

12947. Are your Sub-Divisional Officers overworked?—Some are overworked and some not; they are unequally worked.

12948. Have they got sufficient powers?—Ample.

12949. You are not in favour of making another tier in the official edifice and giving them more final power; for instance, criminal appellate power?—Yes, but it hardly means another tier; I would give appellate power to an officer who had the experience, and also the time to exercise it; sometimes he has got the experience, and not the time.

12950. Have you ever endeavoured to establish in a city like this a Bench of Honorary Magistrates?—We have a Bench of Honorary Magistrates here which disposes of a very large number of petty cases. I think the Bench here is not sufficiently strong; I am intending to suggest that the number of Honorary Magistrates should be increased.

12951. Would that not relieve your headquarters Assistant a good deal?—It might, certainly. At present the headquarters Assistant is expected to sit on the Bench on certain days of the week so as to advise them and train them, and also to give them higher powers.

12952. Are they not ready to work alone yet?—They are inclined to over-lenience sometimes.

12953. As to police appeals, you say they go through you to someone else. Take constables and head constables; that is appeals of officers paid up to Rs. 20; might they not stop in the district; that they should go to the Deputy Commissioner, but not beyond him?—I see no reason against it except that, of course, it would add to the already heavy duties of the Deputy Commissioner, and there are the Deputy Inspectors-General of Police, who were created to deal with such matters.

12954. It would add a little to your work, but would it not maintain your influence with the police better?—It would certainly strengthen the position of the District Magistrate with the police.

12955. (Chairman.) Do you find that any of the *myooks* are corrupt?—I think a certain proportion of them are corrupt.

12956. Are you satisfied with the system of their appointment?—That is a point which is at present engaging the attention of the Local Government. Everybody is rather dissatisfied with our want of success in getting enough entries for *myookships* by competitive examination; it has fallen now to a very small number of men presenting themselves,

and the reason is the over-great facility given to men from the offices for promotion to *myooks*: if you closed that avenue you would get a better class, because they would have to stay here, and the best men would come in for the competition.

12957. I understand that now practically any Head of a Department may take a clerk out of his office and recommend him, with certainty that an appointment will follow, to be a *myook*?—He can recommend a man to be a *myook*.

12958. Under that system does the Head of a Department usually get rid of the best man in his office?—Certainly he does; that is one of the reasons we cannot keep our best men in the offices as clerks.

12959. It is not that they appoint a man whom they wish to get rid of?—No, they take the cream of them, and the office is weakened by the sending off of these clerks to be *myooks*.

12960. Your office is situated at Mandalay?—Yes, this building is the Commissioner's office.

12961. Does the proximity of the two offices save you a good deal of correspondence?—We never write anything official if we can avoid it; we do everything by half-marginal notes; it saves a great deal of correspondence; if you have a reference to make, or a question to put, you write it down on one half of a sheet of foolscap and send it, and the other officer sends it back with the answer on the other half.

12962. Therefore the concentration of the office at headquarters, from that point of view, is advisable?—It should certainly save correspondence. It does not do so much as it ought to; it is very difficult to check. I think the value of officers posted at different centres is greater than the value of the same officers collected at one divisional headquarters.

12963. You said that the system of having a kist was preferable to that of having three or four, as obtains at present?—I meant to say that it would be more popular to have one kist.

12964. Who fixes the time of the kists now?—That is fixed by the Financial Commissioner, with reference to the time at which the crops are reaped, on the recommendation of the Commissioners and District Officers.

12965. Do the times differ?—They differ slightly in different districts. The only idea of these numerous kists is to make the payments more easy to the cultivator—that he should only be asked to pay after he has reaped the crops.

12966. Notwithstanding which, you think he would rather pay once a year?—Being human, he would rather see the taxpayer once a year than twice.

(The witness withdrew.)

Mr. W. J. KEITH, I.C.S., was called and examined.

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12967. (Chairman.) You are Assistant Commissioner at Meiktila?—Yes, I am now Settlement Officer there. I have eleven years' service. I was, for six years, Secretary to the Financial Commissioner; for over two years I was District Officer; and practically I have been one year on settlement.

The system under the existing provincial settlement by which the receipts and expenditure under the majority of the heads of account are divided between the Imperial and provincial Governments should be replaced by a system under which the Imperial income would be derived from certain heads wholly imperial, supplemented by a fixed contribution from each provincial Government. The present relations between the Imperial and the provincial Governments are similar to those subsisting between a landlord and his partner tenants. The latter do not reap the full benefit of their diligence and outlay; they share the out-turn with their landlord, and consequently have less incentive to expend their energy and capital on improvements. With a dead rent, however heavy, the tenant knows that he alone during the period of his tenancy reaps the advantage of his improvements, and he has, therefore, more inducement to make them.

The main advantage to be derived from the suggested system is the greater liberty which could be allowed to provincial Governments in dealing with the heads allotted to their share. The fixed contribution to the Imperial exchequer might be subject to revision from time to time, say once in five years, with the proviso that its proportion to the whole revenue of the provincial Government should never be greater than when first determined.

The Burma Government should have borrowing powers, and the financial system suggested would enable the Local Government to raise loans at as low a rate as that at which the Government of India can now borrow. If the provincial Government had borrowing powers, it would certainly raise and employ with profit a considerably larger sum than it now obtains as its share of the imperial borrowings. The power to borrow need not at first be unrestricted; the interest payable, the lowest rate of issue and an annual maximum might be prescribed.

If my suggestion as to the financial settlement be adopted, the new system of apportioning receipts and expenditure should be accompanied by

the grant to the provincial Government of full administrative power in respect of matters pertaining to the heads allotted to it, subject only to an obligation to conduct the administration on the general lines of policy laid down by the Government of India or by the Secretary of State. In particular there should be no interference with the details of the land revenue and excise administration, two heads which should certainly fall to the share of the provincial Government. A land revenue or excise system which suits the conditions of one province, and recommends itself to the Government of India because its advisers for the time being happen to have experience of it, may be absolutely unsuited to the conditions found in another province. As examples of interference I would cite the orders in the case of land revenue prescribing a maximum limit for the enhancement of revenue on any soil class consequent on a revision of settlement; and in the case of excise the orders directing the discontinuance of the experimental introduction of the district monopoly and minimum guarantee system for the regulation of the manufacture and sale of country spirit and the introduction in its place of the Madras contract distillery system, which had been considered by the local authorities and rejected as less suitable to the circumstances of the area in which country spirit is consumed. On the other hand, in the administration of income-tax, stamps, registration of deeds, and customs revenue, there is no reason why the practice in one province should differ from that in another, and to ensure uniformity it is essential that the Government of India should concern itself with the details of administration.

Directors and Inspectors-General under the Government of India should be purely advisers. They should make themselves thoroughly familiar with the various systems of administration current in the different provinces by studying on the spot the circumstances under which each system is worked and the arguments in favour of its continued existence. They should be open to consultation by the provincial Directors or Inspectors-General, and in giving advice should aim at the improvement of the existing systems rather than at the introduction of a different system for which they have a preference. They should never issue orders, or be in any sense the mouthpiece of the Government of India.

My impression is that the Government of India is slow to accept and slower still at evolving measures of administrative reform, and that provincial Governments, conscious of this attitude, are reluctant to put forward suggestions for reform unless the advantages of the reform are so patent as to admit of no doubt regarding its adoption. In support of my statement that the Government of India is slow to accept proposals for reform I would cite the experience of the Burma Government in connection with the curtailment of reports and returns. When I was Secretary to the Financial Commissioner, the then Acting Financial Commissioner, Mr. Norton, C.S.I., now retired, took advantage of the policy enunciated in the general orders on the subject to make every possible reduction and simplification in the number of reports and returns required from subordinate officers. Practically all the revenue registers in Burma were recast so that each figure required for entry in the statistical tables attached to the various reports could be obtained at once from a column with a corresponding heading in a register. When the Government of India, in pursuance of the general resolution on the subject issued in the Home Department, published revised orders regarding the preparation of the various reports, Mr. Norton was much disappointed. In the case of the reports on the working of the Registration Act and the Income-tax Act, the new orders, although requiring the preparation of a report triennially instead of annually, prescribed the annual issue of statistics no less elaborate than before, and with the triennial report, a second set of statements showing the averages of the three years. Mr. Norton protested in the case of both reports. His protests were supported by the Burma Government, and the Government of India then decided to dispense

with the second set of statistics. No attention was, however, paid to Mr. Norton's further plea for such simplification of the prescribed statements as would admit of the preparation of registers, suitable not only for daily entries, but capable of giving at a glance the figures required at the close of each year for entry in the annual report. In consequence, to this day, the compilation of the annual statistics regarding the working of the Income-tax Act is a formidable undertaking, compared to which the preparation of the annual report on the land revenue administration, dealing with an enormously greater revenue, is simplicity itself, because for that report the Financial Commissioner was to a great extent allowed to prescribe the forms he considered suitable.

There can be no doubt that the demand for reports has increased of recent years. New reports were required on the passing of the Indian Mines Act and the Co-operative Credit Societies Act, and the tendency is to require separate reports on subjects which were previously not reported on at all or were merely dealt with briefly in other reports. I am disposed to think that the Secretary of State is responsible for most of the new reports and additional information called for from provincial Governments. I think it was he who asked for the special reports on the working of the new opium sale arrangements in Lower Burma and for the special reports on the working of the similar system in Upper Burma. I also recollect a special return regarding the number of writs and other processes issued for the realisation of revenue, called for by him.

Land revenue in Upper Burma is assessable on matured crops only; in theory the system is perfect, but in practice many abuses creep in. Assessment is in the first place carried out by revenue surveyors who may, and frequently do, omit to assess fields where the crops have matured, while on the other hand they assess fields which ought not to be assessed. To require them to assess every field which has been cultivated, leaving it to superior officers to give remissions, would destroy in great measure the elasticity of the system, because only a small percentage of the fields assessed can be inspected by the superior staff. It is, therefore, essential to allow surveyors discretion in this matter. When, however, the crops on the ground, although sufficiently matured to be assessed, are so far below a normal yield as to call for some reduction in the assessment, the rules now in force (and this applies to Lower as well as to Upper Burma although their amendment is under consideration) require the cultivator to make an application to the township officer, who must inspect the crops and submit a report through the Sub-Divisional Officer to the Collector. In a year of widespread failure the township officer simply cannot cope with the work. Unlike the surveyor he cannot deal with each field or even holding by itself; to obtain remission, a cultivator must show that he has suffered loss exceeding one-third of the normal crop on the whole of his land under that crop in the village (in Lower Burma the unit, namely, the township, is even more impracticable), and if he has two or three holdings, as frequently happens, scattered over the village tract, a single case for remission may take the inspecting officer half a day to dispose of. The Collector, who ought to be in the field going through the area of failure, is tied to office disposing of the proceedings sent up by his subordinates, in 99 cases out of 100, at the very least, accepting their recommendations without check. The system, in short, is not workable except on a very small scale, and it is anomalous that township officers and Sub-Divisional Officers should have no authority to remit, while the power to assess or not, subject to check in a small percentage of cases, is in the hands of their subordinates. I would, therefore, amend the rules in the following respects, both in Upper and in Lower Burma. In no case would I require the presentation of applications for remission; the cultivator who has lost a large portion of his prospective crop has not the time to waste in a journey to the township headquarters with all its attendant expenses, ending possibly in failure to see the township officer owing

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to his absence on tour. I would require all the District Officers who can be spared from other urgent work to divide the area of failure and destruction between them and would authorise them to make remissions on the spot, sending a list of cases dealt with to the district office for correction of the assessment rolls. For the purposes of remission they would treat each holding with a separate number in the assessment roll as a unit. In Upper Burma the power to remit revenue is absolutely essential to the satisfactory working of the land revenue system, and incidentally it would result in a much more thorough check of the assessment work of revenue surveyors than is now carried out. District Officers should have no office work in connection with remissions of land revenue; the only office work should be that done by their clerks in connection with the correction of the assessment rolls and registers on the authority of the lists of remissions received from the inspecting officers.

I would abolish the right of appeal to the Local Government in every case of administrative action, but I would instruct the Commissioner or other authority whose decision is thereby made final to refer for orders any case in which he considered that there was reasonable doubt regarding the justice or policy of his decision. I prefer this method to that of issuing certificates in such cases, because it does more to establish the authority of the Commissioner, and because it is probable that many officers would issue certificates in cases where under the alternative system they would fail to see sufficient grounds for a reference to the Local Government. I would not abolish or curtail in any way the right of officers to appeal to the Local Government against orders affecting them personally. In revenue matters I would abolish the right of appeal to the Financial Commissioner which obtains in Upper Burma though not in Lower Burma, but I would instruct Commissioners of divisions to refer for orders any cases in which they considered that the justice or policy of their decision was open to doubt.

I think that the Public Works Department of the Secretariat is inclined to look at matters too much from a departmental standpoint and consequently sometimes omits to consult other departments which are interested. For example in 1904 the Secretary to Government in the Public Works Department issued orders requiring the submission of certain returns of revenue from the Mandalay Canal—returns which could not be supplied without an entire change, involving a considerable increase in expenditure, in the method of keeping the revenue accounts. After considerable correspondence between the Accountant General, the Examiner of Public Works Accounts and the Deputy Commissioner, Mandalay, the first named referred the matter to the Financial Commissioner by whom the difficulty was finally brought to the notice of Government in the Revenue Department, with the result that the orders issued in the Public Works Department were modified.

The position of the Commissioner of the Division might be improved even in the Land Revenue Department. At present he is in many respects merely a convenient channel for distributing orders or referring questions to Heads of Departments. I would allow him to make all appointments in district establishments which are now made or sanctioned by Heads of Departments, requiring him, however, first to consult those Heads in cases where qualifications of a technical nature are required.

In most districts in Lower Burma the Deputy Commissioners and non-Burman Sub-Divisional Officers have too much office work to allow them to have sufficient personal contact with the people. This defect could in great measure be removed by relieving them of magisterial duties and by the adoption of the suggestions made. In Upper Burma, all Executive Officers have, or ought to have, sufficient opportunity for personal contact with the people.

As a rule Executive Officers in Burma have an adequate acquaintance with Burmese.

In most Lower Burma districts the Deputy Commissioner should have an Assistant to relieve him

of routine work. I do not think that any general reduction is required in district or other charges. The system adopted in Burma is that of small districts, and the history of the province is full of the dismemberment of districts which have become too large for the efficient management of one officer.

Districts are of two kinds, those from which officers would like to be transferred and those in which they would like to be left. Appointments in the latter districts should be given to officers who are ready to undertake not to apply for leave other than leave on urgent private affairs for three years from the date of their appointment. The only effective method of avoiding unnecessary transfers would be to prepare a time-table of leave and to require officers to take leave according to the table, but this arrangement would not be popular. Exceptions would have to be made to meet the case of officers compelled by private affairs to ask for leave, but such applications could be discouraged by making every two days of such leave count as three days in calculating leave due and taken. At the present time in Burma transfers are not unnecessarily frequent.

I think that all municipalities in Burma should be given much more liberty than they have at present. More liberty would doubtless mean more abuses and public scandals, but it is not likely that there will be any growth of the real municipal spirit so long as the present elaborate system of guardianship is in force. We do not interfere with the internal administration of villages or require accounts to be kept of the various sums which are collected from the villagers for common purposes. Similar independence probably cannot be granted to municipalities so long as Government lends its aid to them in recovering arrears of taxation or assists their finances, but many of the present checks might be abolished. I believe that even in the case of the important Municipality of Rangoon the heads of European business firms consider that the supervision of Government is too close to allow the members of the Municipal Committee to feel that they are really in a position of responsibility. The smaller municipalities are municipalities in name and nothing else; the members as a rule take little interest in the proceedings; they appear to have no sense of the responsibility that should attach to them as trustees of public funds; they appreciate the position because it gives them a nominal connection with Government which they find useful socially and sometimes in business. The people in the smaller towns do not distinguish between the municipal authorities and the Government, a fact which is scarcely surprising so long as a Government officer is the head of the Committee and the moving spirit in all its affairs. I should like to try the experiment of an entirely non-official committee, keeping its accounts and its proceedings in Burmese and allowed to manage its affairs in its own way, free from Government interference. The members should be elected from the first. They might mismanage affairs badly, but the experiment is worth one trial, but many. The fact that Burmans can and do manage efficiently the affairs of their villages, some of them not much smaller than municipal towns, indicates that they will be capable of managing the latter. For their guidance I would prepare something simpler than our elaborate Municipal Act.

I would not extend the functions of any of our municipalities until they become municipalities in fact and not merely in name.

In each village the headman has assistants who form a kind of council, and I should be inclined to try the experiment of a township council, beginning from the bottom rather than from the top. The council would consist of not more than twelve, large land-owners, large tenant cultivators and headman of important villages, and they would meet on the 1st of each month at the township headquarters, regular attendance being secured by an honorarium of Rs. 15 for each meeting. The township officer would discuss with them any instructions or orders received from Government regarding agriculture, famine, sanitation, vaccination, plague regulations, cattle disease, distribution of quinine and the like, and he would ask their advice as to the best method of following the instructions or carrying out the orders. The members of the council would each

deal with a division of the township, moving from village to village and explaining the orders or advice of Government and showing the villagers how to carry it out. The council would also be available for consultation by the Settlement Officer and its members collectively could probably give him valuable advice regarding the relative wealth of the various natural divisions of the township. District and Divisional Councils might come later on; they would not be of much practical use at first.

I would give village communities increased powers in all their local affairs. Nothing but good, so far as I know, has resulted from the grant to selected headmen of increased powers to deal with criminal cases. In Upper Burma the household tax (*thahameda*) is distributed over the villagers by assessors of their own selection, and the same plan is now being introduced in connection with the assessment of *tari-palms*, the Settlement Officer fixing the lump demand for the village only, leaving the various tree-owners to arrange for its distribution. I would apply a modification of the same system to land revenue in Upper Burma.

As regards education, I would hold the villagers responsible for the provision of a village school and would give them the usual grants for pupils who passed the prescribed educational tests.

As regards police I think that the provision of a district force has lessened the feeling of village responsibility for crime, despite the provisions of the Village Act, and I would require each village to maintain one or more policemen who would act under the orders of the headman, subject to the supervision of sub-inspectors and the members of the present force above the rank of constable. The position of constable is not of high repute among Burmans, and in many districts the police is regarded as the last refuge of the destitute. This might change if the policeman lived in his own village among his own people, going to headquarters from time to time for instruction and training. The complaints which are now laid at the police outpost would, under the proposed system, be laid before the village headman. It would be advisable to change the villager appointed to the office of policeman once a year, so that gradually all the young men in the village would gain some knowledge of police duties. The villagers now take their turns at watching the village gates at night, and there is no reason why they should not take their turn at being village policemen.

Further powers might be bestowed on village headmen for the trial of criminal cases. In dealing with the more serious cases they might be required to sit with two assessors. Burmese divorces are commonly arranged by a court of elders, and there is no reason why the system should not be extended to criminal cases, the headman and elders forming a bench, if that be considered preferable to the system of assessors.

12968. You speak rather from the point of view of the Secretariat than from that of a District Officer—In a way, yes, but I was much on tour with the Financial Commissioner; I have visited nearly every district in Burma, and thereby gained considerable experience of revenue offices and district office procedure generally.

12969. During the time you were with the Financial Commissioner there was some reduction and simplification in the number of reports and returns?—Yes.

12970. You have been responsible for a good number of these reports?—Yes, a great many.

12971. Were they of considerable length?—Yes, a good length; I think the longest one I drafted contained about 100 pages of print.

12972. What was that?—The last provincial annual Revenue Administration Report before the curtailment.

12973. Were there always 100 pages of it?—There are not now; it has been cut down to about 40 pages; but the old report of 100 pages was really easier to write than the present report.

12974. Was it also easier to read?—The point is scarcely of importance, because nobody ever reads those reports right through.

12975. Would it be worth anybody's while?—Yes, because it was a storehouse of information afterwards; the present reports you cannot get anything out of; the old reports gave a paragraph to each district under each head, stating the salient features of its administration.

12976. Judging from your experience in the Financial Commissioner's office, you think that there is no harm in the Deputy Commissioner having power to remit revenue upon dry crops?—No; it is absolutely necessary that he should have that power as well as the power to remit upon wet crops.

12977. No harm occurs to the revenue?—None whatever.

12978. Does the discretion which guides him in making one remission guide him in making the other?—Yes, it is more necessary in the case of dry crops than in the case of wet, because the former are so very precarious. Our rates are fixed on the assumption that the cultivator is assessed only if he gets a crop, not on the assumption that he gets a crop one year and not another. If a man has a crop this year he is assessed; if he has no crop he is not assessed.

12979. You tell us that this theory fails in practice, and you attribute that to the fact that revenue inspectors do not really do the work they are supposed to do?—That is it; they are not sufficiently numerous. Our land records system is very expensive and in consequence adequate establishments are never entertained, and the men have twice as much to do as they ought to have, and surveys are not kept up. In Meiktila, where I am now, although the survey was done only ten years ago, a considerable amount of resurvey is now being carried out by a special staff, because of the inability of the regular staff to keep pace with the changes.

12980. Is the result that the revenue suffers by the too neglectful collection of revenue, or that the cultivator suffers by the dishonesty of the surveyor?—Both ways. The surveyor does not go over all the ground; he frequently merely asks a cultivator what he has worked this year; the cultivator says he has worked so much, but it is rather early to say whether he will get a crop; if the rains fail, and he gets nothing, he is assessed on what he said he would get. In that way the cultivator suffers. And occasionally the surveyor takes a bribe to show that the cultivation is less than it is.

12981. How would you prevent this failure of revenue on the one side and corruption on the other?—I would give greater power to the Sub-Divisional Officer and to the township officer.

12982. Would you improve the status of the township officer?—I think that is not necessary.

12983. Could the existing class of men do it?—Quite well. As a matter of fact most remissions are made mainly on their reports, so that it simply means the power to do what they in fact now do through somebody else. The Deputy Commissioner cannot go round and verify their statements to any extent because he is overwhelmed with thousands of cases.

12984. Therefore the increase of power to the township officer would result in a diminution of the work of the Deputy Commissioner?—Yes. It would enable him to go round and check the assessment in the fields instead of sitting in his office and signing his name to remission orders. The surveyors on the one hand have very extensive power subject to a certain amount of check, while the subordinate revenue officers, who are their superiors, have none; that is simply because the systems of assessment and remission have grown up separately.

12985. You also think that Sub-Divisional Officers may be entitled to remit in individual cases erroneous assessments of capitation tax?—Yes; those are very simple cases.

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12986. And you would like to see the powers conferred on them which are now conferable on Deputy Commissioners by the Village Act?—Yes. A number of the Sub-Divisional Officers could exercise those powers well.

12987. You say that the Sub-Divisional Officer's position at present is really less responsible than that of the township officer?—That is my experience. I have been both a township officer and a Sub-Divisional Officer. As township officer I had practically as much power as a Sub-Divisional Officer and more responsibility. As Sub-Divisional Officer I was just a post office; I could pass no orders except in one or two very small cases.

12988. You would like to abolish the right of appeal to the Financial Commissioner in revenue matters?—There is no appeal in Lower Burma at present to the Financial Commissioner; there is an appeal in Upper Burma from the Commissioner; it is very often a second appeal; the Commissioner takes up no cases direct.

12989. Is the reference at the present moment entirely at the Commissioner's option?—The Commissioner has no option at all; a man sends a petition direct to the Financial Commissioner, generally by post, and he calls for the proceedings; the Secretary notes on the case and then the Financial Commissioner passes orders, practically always rejecting the application; I have known very few cases in which a Commissioner's order has been upset.

12990. Do you suggest that the Public Works Department is too independent of the Commissioner?—Yes; and especially it is too independent of the Deputy Commissioner in irrigation matters. The question is whether the assessment of lands irrigated from works under the control of the Irrigation Department should be made by the Deputy Commissioner or by the Public Works Department, and we have not yet decided that question here. At present the Deputy Commissioner does all the assessments; the Irrigation Officers desire to get the assessment into their own hands on the ground that they cannot get the best results out of the irrigation works until they do so. I would make the Irrigation Officers subordinate to the Deputy Commissioners in assessment matters; they should send up reports, just as Sub-Divisional Officers and township officers do, and the Deputy Commissioner should have entire control of the assessment.

12991. Would that relieve him of much correspondence?—There is not much correspondence about it at present, because the Deputy Commissioner does the assessment in the ordinary way, and the Irrigation Officer stands outside; he is simply an engineer.

12992. It would simply give the Deputy Commissioner one more subordinate?—That is it; he would be a keen subordinate, because the Irrigation Officer wants to show as much revenue as he can from his work.

12993. You think that the municipalities in Burma could be given much more liberty than they have at present?—Yes. I have been in charge of one small municipality at Salin.

12994. What is the size of Salin?—About 10,000 people, it is a fairly big municipality for Upper Burma.

12995. Were there a certain number of persons who would have been perfectly competent to take part in municipal government?—There were one or two men who would have taken an interest in matters if they had had any power to do so.

12996. Do you recommend greater power to the municipality, which power shall be exercised by the Deputy Commissioner, or do you propose greater power to the municipality which shall be exercised by the people who live in the municipality?—The latter, certainly. With the exception of Mandalay, the municipalities at present in Upper Burma are little better than a farce; they are simply a round-about way of doing what the Deputy Commissioner could do much better direct. The councillors agree to everything you propose. You say,

"It is the order of the Commissioner that this shall be done," and they say, "All right, let it be done." They are rather anxious not to have any fresh taxation, and to give increased pay to municipal subordinates who ask for it; that is all they do, and they like the position.

12997. But is that all they would do if they had greater powers?—No; if they had greater powers they would take some interest; at present it is impossible to take interest.

12998. The budget is just shown to them and they pass it?—I do not think the budget is shown to a lot of them at all. Everything is done in English more or less; the proceedings are recorded, the Secretary translates them, but the councillors never consult; they are not councillors at all.

12999. You think the whole thing is a farce, and that the matter should be handed over to real municipalities, in which it would be easy to find persons who would serve?—It ought to be tried; at present it is no use carrying them on as they are.

13000. You would like to make a beginning?—Take Salin, a purely Burmese town; I think you might try it there. At present the municipality is run by a Burmese Government official who does not know English; if he retired he could carry on the municipal work very efficiently. It is about the best kept town in Upper Burma as regards sanitation.

13001. As Sub-Divisional Officer, you had opportunities of studying this matter?—Not only as Sub-Divisional Officer, but when I was on tour with the Financial Commissioner we practically investigated every office in Burma, sometimes three or four times. Mr. Norton had many friends all over the province; many of them used to come up and talk to him.

13002. And that gave you the impression that there is a responsible class in the country who can be of real use in self-government?—Yes; a good many of his friends were men who could well be trusted to run a local body.

13003. Were they mostly Burmans?—Practically all Burmans. It is not so much that there are many people now who are capable, but they would grow up—you would get them if you gave them power and responsibility; at present they do not come forward, and you have no opportunity of seeing the people who, given proper conditions, would be prepared and would be competent, to take an interest in affairs.

13004. (Mr. Meyer.) You have suggested the re-arrangement of the financial relations between the Government of India and the Local Government. You do not consider the present system of dividing the present heads of revenue satisfactory, because you say the Local Government tries to improve the revenue at a certain expense and then has to give half of it to the Government of India; is that your position?—Yes.

13005. Have you studied the new financial settlement between the Government of India and the Government of Burma?—No, that was introduced when I went on leave.

13006. Are you aware that under the present provincial settlement, outside the land revenue head of expenditure, which is really provincial administration, the Government of India shares in the divided heads as well as the revenue heads?—I am aware of that.

13007. Suppose some considerable expenditure were undertaken to increase the forest revenue, the Government of India would get half the increased forest revenue, but it would also bear half the expenditure?—That is so; but as I said, you may look at it as you would at an arrangement between landlord and tenant; the landlord bears half the cost of improvements and gets half the benefit; but the tenant has not the same interest in making the improvements.

13008. Therefore you prefer that the provincial Government should pay a lump sum during a tenancy, so to say, five years?—Yes.

13009. With regard to borrowing powers, is the Government of India to borrow, or is it to come to the provincial Government for its contribution?—The Government of India could borrow, and it could also ask for an advanced payment from provincial Governments, subject to re-arrangement later.

13010. Take the case of enhanced expenditure on military preparations; would the Government of India have to meet that out of the lump sum payment to it by the provinces?—Yes.

13011. Would that be a satisfactory arrangement?—It would probably cut down military expenditure to a certain amount.

13012. The provincial Governments would, in fact, give doles to the Government of India?—I should not call them doles; I would rather call them tributes.

13013. Would that involve less friction than there is now?—I think it would on the whole; it is not so much the actual friction, but it would save a lot of references to the Government of India.

13014. Would there not be a rather acrimonious discussion every time the tribute, as you call it, came to be fixed?—So there is at present of course.

13015. At present the settlements are *quasi*-permanent for that very reason—to avoid these discussions?—But are they *quasi*-permanent? You may have them for only one year; the Government of India may say that next year the contribution must be increased. Under the old system the Provincial Government was certain to have at least five years without further demands, whereas under the new system it is not certain at all.

13016. Do you read it in that way?—That is one way of reading it.

13017. You say that the Local Government under your system would be able to raise loans at as low a rate as that at which the Government of India would be able to borrow. Would the Government of India be able to borrow at all under your system?—The Government of India would have this fixed tribute, so much of customs, so much of excise, and so on; its assets would be more exactly known than at present, you could make quite a good budget for the Government of India.

13018. Would the Government of India continue to finance railways and productive irrigation works?—No, I think the Local Government should take the railways; in Burma at any rate we should get more than we are getting.

13019. Then the Local Government under this system would do the work and would have to borrow. Would Burma be able to borrow much in Rangoon, let us say?—I do not know whether it could borrow much in Rangoon, but I think it could borrow in London; it is a province with a rapidly increasing revenue.

13020. You would have a system of quite independent provincial Governments, each borrowing in London and in India. How would you manage about your sterling loans?—I am not an expert on the subject, and I cannot say what would happen about the sterling loans. The Colonial Governments all borrow in London; the Crown Agents for the Colonies raise loans for them; I do not see why the same thing could not be done with regard to the provinces of India.

13021. That is to say, eliminate the Government of India more or less as a controlling authority?—So far as regards raising loans, yes.

13022. You say that the Government of India interferes particularly in two branches of your administration in which you ought to be left alone, namely, the land revenue and the excise. You have mentioned as an instance of undue interference in the land revenue that limitations have been put to the enhancement of revenue on any soil class consequent on a revision of settlement. To put that into simpler language, you mean that on a re-settlement no individual land-holder can have his assessment enhanced by more than a

certain amount at once?—That is what possibly was supposed, but it is not what happens in practice. The new rate on third-class land must not be more than 50 per cent. of the old rate, but suppose you raise the third-class land to first-class land that limitation does not apply. The class of land is not fixed for ever; it is liable to revision at every settlement; the first-class can be reduced to second-class.

13023. What is it you precisely object to in the Government of India's orders?—They are too precise in one way and too indefinite in another; they do not attain the object in view, namely, that no individual cultivator should have the assessment on his land enhanced by more than 50 per cent at one step; why should it not be left to the Local Government to say whether a certain tract is able to bear a certain class of revenue?

13024. Was not the Government of India's order intended to be for the protection of the raiyat?—That was the intention. I think our officers are better able to say whether land will bear the enhancement which is proposed or not.

13025. Then with regard to undue interference with excise, you mention a particular case; are you aware of the circumstances of that case?—I was aware of the introduction of the district monopoly system, because it was I who suggested it when I was in the Financial Commissioner's office.

13026. The system was one borrowed from Bombay?—That is so.

13027. Have you any knowledge of its practical working in Bombay?—Only what I have seen in the memoranda on excise.

13028. You concluded that it would be suited to Burma?—Not for the whole of Burma, but it was suited for the particular district in which it was introduced.

13029. Did not the Government of India say that from their experience from the actual working of it, it was not applicable in any province outside Bombay?—That I do not know; I was on leave when the letters came on the subject.

13030. Then you do not know on what ground the Government of India interfered?—The Government of India were then taking up the question of excise, and desired to have uniformity as much as possible. The Madras system was praised up as being the best; it was decided to introduce it as much as possible all over, and I think it was on that ground that the attempt to introduce the other system into Burma was condemned.

13031. I put it to you that the Government of India said that they had had practical experience of this system, and thought it was not a good one for Burma; do you see anything to object to in that?—Nothing whatever, but I say they did not know the local conditions of Burma to which the system was being applied.

13032. It was a pure experiment?—Exactly.

13033. In excise, do you include the regulation of the internal consumption of opium?—Yes, I think we ought to have a free hand with regard to opium.

13034. You are aware that is a question about which keen interest is taken in Parliament?—Yes, the policy is the Secretary of State's policy.

13035. The Secretary of State claims a voice in the matter?—He claims the important voice.

13036. Do you desire to get rid of his control as well as the control of the Government of India in this matter?—Yes, you would need to get rid of the control of the Secretary of State as well; he is, of course, above the Government of India. I want a free hand altogether.

13037. You say that the Directors and Inspectors-General under the Government of India should be purely advisers, but under your plan would they be necessary at all?—I understand that each province is to work out its own salvation?—Yes, but each province would benefit by advice. A man comes over and looks at a place and compares it with some other place where the system that is proposed to be tried is in working order; he says,

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"I think such and such a system will work here"; you say, "Give us your reasons"; he gives his reasons and you consider them.

13038. But it will be absolutely within the discretion of the provincial Government to take the advice or not?—Yes, I would leave it to them.

13039. You spoke about certain reductions of reports; who initiated that scheme for the curtailment of reports?—Lord Curzon, I suppose—the Government of India.

13040. The Local Government had taken no action till then?—Not that I am aware of.

13041. You mention a certain correspondence that took place over the Income Tax Report; was exception taken to your cutting down other reports?—No exception was taken in that correspondence; it only dealt with income-tax.

13042. Is that not a matter in which uniform statistics may be desirable for the whole of India? That is correct, but the idea was that the statistics should be simplified for the whole of India; they said, "We wished to have our suggested reforms imposed not on Burma only, but for the whole of India." The Income Tax Report is a most laborious report to prepare; it takes weeks in the office; it disorganises the whole office; I do not think the statistics are worth all the trouble and expense they cause.

13043. Like some other officers we had at Rangoon, you desire to give a free hand to the local authorities for the grant of land for religious purposes. You are aware that the general policy of the Government of India is one of religious neutrality?—Yes, but in Burma that policy has not been carried out. The recognition of the Buddhist Archbishop was a departure from that policy, also the fact that Deputy Commissioners are allowed to give grants of land for religious purposes and for public purposes. You cannot divorce public purposes from religious purposes at all, they are so intermixed. Take as a religious purpose the building of a *poongyi-kyauung*, a monastery; it is a school, in a sense; the *poongyi* is the village schoolmaster; that is partly a public purpose and partly a religious purpose. I think the Government of India, by giving powers to Deputy Commissioners to give certain grants, have recognised that Burma must be treated exceptionally.

13044. But does it follow that, because, within certain limits, you may depart from a general rule, therefore you may depart from it still further?—I do not think the question was properly discussed. For instance, there is no reason why the power to grant land for public purposes should be restricted to land that is not assessed to land revenue while you can give any available state land you like for public purposes. If a man builds a monastery on part of his own private land the Local Government has no power to exempt him from the payment of revenue on that land; in fact, in Lower Burma they are paying land revenue annually on land that has not been used for crops for many years. It seems to me that you have to look at all those cases together, and try to get uniformity.

13045. Apart from religious questions, is there a danger of alienation of land which might bear revenue?—No. The Government only gives a small piece of land, and except in towns the land is worth next to nothing; it is always under the Rs. 100 limit.

13046. Take Rangoon?—Rangoon is exceptional; I would not include Rangoon. There are no rules enforced in Rangoon; the Local Government does everything by executive order; no subordinate officer has any power in Rangoon to make any grant whatever.

13047. You have referred to certain formalities required by the Stamp Act which you say are quite unsuitable to Burma, and you make certain suggestions. Has the Local Government ever represented these matters to the Government of India?—I do not know that they have ever sent up any general recommendation. I know that the Finan-

cial Commissioner represented the matter to the Local Government when I was there.

13048. But as you have got an Imperial Act, it is necessary to approach the Supreme Government to give these delegations?—Yes, but there is no reason why they should not be given by the Act itself.

13049. As regards the settlement work on which you are at present engaged, one or two witnesses in Rangoon drew a distinction between districts in Upper Burma which were regularly settled, and those which were not regularly settled. Is there any real distinction in the matter of assessment?—There are two forms of district settlements, summary settlement and regular settlement. The summary settlement is done by the Deputy Commissioner with a small staff; it is a hurried sort of business.

13050. Is there any difference between the character of the two assessments?—No. In each case the assessment is according to soils, except in the case of alluvial land and specially valuable crops, and tempered by the actual state of the crop from year to year.

13051. The settlement rates are somewhat higher in Upper Burma than in Lower Burma?—Yes; they are usually higher—much higher. The only reason that has ever been given is that the rates began in Lower Burma by being very low, and we have been gradually raising them since. Then, this 50 per cent. limit by the Government of India has made the rate enhancement a little slower than it otherwise would have been.

13052. Slower in Lower Burma than in Upper Burma?—Yes; the maximum amount of enhancement in Upper Burma is for the present 100 and not 50 per cent.

13053. What is the number of kists under your settlement?—If there are four main crops in a year in a district, there are four assessments; for instance, the island crop comes to maturity at a certain time; that is one assessment; the same with the main crop, the same with the early rains crop, and so on. There are four assessment seasons in Upper Burma. In Lower Burma there is only one main assessment.

13054. The last witness told us that the people did not like these constant calls on their purses, and would rather pay the whole thing in one lump sum; do you share that opinion?—No. Every man has not to pay those four assessments; one man will pay one, another two, at the outside.

13055. Your assessments are on the crop?—They are after the crops are reaped, at a fixed date for each crop. In Upper Burma cultivation goes on practically the whole year; no sooner is one crop off the ground than the man ploughs it and prepares it for another.

13056. Do you not assess on the soil, without reference to the character of the crop raised?—Yes, but all the same, if a man has two crops a year on the same soil he is assessed twice—sometimes, not always. In the Kyaukse district, a man is assessed on both crops if he has two crops in the year. In the Minbu district a man would grow two crops, but he would have only one assessment, the reason being that the second crop was not thought worth assessing.

13057. The assessment is on the soil, but on the assumption that one important crop is raised, and if a second important crop is raised something extra is levied?—That is it.

13058. You think it necessary, therefore, that the instalments should be distributed as they are now?—Not altogether. In the case of land where you have two crops, one crop is usually subsidiary; you can generally decide which is the main crop of two on the same land. I would have the assessment all in one; it saves a lot of trouble; it saves issuing two tax tickets instead of one.

13059. Then you are more or less in agreement with the last witness that you should concentrate your kists?—Not altogether. I would have the four assessment seasons as at present, but I would

assess each man on the crop he got in his main assessment season.

13060. And if he grew a second crop later?—That would simply go; I would leave that alone. If the Settlement Officers did their work properly, the second crop would be an unimportant one which the cultivator might be allowed to reap without any particular assessment. If a man has two crops one year off the same land, you consider that in fixing the assessment.

13061. Are you in favour of making lump assessments in the larger villages, and letting the raiyats distribute it amongst themselves?—Yes, I think that is better than separate small assessments, but of course the lump assessments would not be fixed assessments in any sense; they would vary annually with the cropped area and the state of the crops.

13062. That is practically what they did in the case of the *thathameda*?—Yes.

13063. Was it necessary to start a complicated system of land revenue settlement; might not the Government have simply taken the *thathameda* as they found it, and enhanced that if necessary, or reduced it if necessary?—I think we were premature in Upper Burma in introducing direct land revenue assessment. The *thathameda* system was condemned by all officers who came from Lower Burma to Upper Burma; they did not understand it and did not appreciate it. The Government of India stopped the abolition of *thathameda*; that is one good thing they did. They proposed various schemes which did not work, but finally the present system was started, which is neither one thing nor the other. The *thathameda* has been reduced so much that it has become a capitation tax, really; the people do not distribute it; it is not worth distributing.

13064. Have things gone too far now to go back?—No. You could adopt the system which I have put forward, which would determine the land revenue part of the *thathameda* much more clearly than you can. The trouble about assessment was that, if crops were bad, you never know how far to remit the *thathameda*; it was all done in the dark; an officer went and saw the crops and said, "This field can pay so much; this field can pay so much," but the reduction depended much more on the character of the inspecting officer than on the state of the crops.

13065. But with the better information now available, could you not work it?—I would have the land revenue as at present, but instead of demanding from each cultivator the amount assessed on the cropped area of his holding, I should add the demand to the *thathameda* demand at the reduced rate, and tell the *thuyi*, "You have so much to raise from your village; you must get your assessors appointed and distribute the lot."

13066. Would you do the same in the case of remissions?—There really ought not to be any remissions, with a proper assessment, because under our system of assessing you do not very often get an assessable crop that cannot pay the full assessment. The crops in Upper Burma are mostly all failures or medium successes. In our settlement inquiries we do not go in for the very best crop and say, this is what the land can produce; we assume a medium crop.

13067. You think that, in view of the character of the settlement assessment, you need not alter the annual assessment much; would you not do it if the crop had failed to the extent of less than half?—I would not be prepared to fix any limit at present; it depends on the district a good deal; the differentiation would not be very great. You would make your remissions in a lump sum. I would say to the *thuyi*, "Your original assessment was so much; we have decided to remit so much; you distribute it."

13068. The *thuyi* and his council would distribute it?—The *thuyi* has nothing to do with it at present.

13069. But under your plan?—The *thuyi* would not be in it at all; the villagers would appoint their own assessors, as they always have done.

13070. But is not the *thuyi* appointed by the villagers?—The appointment is made by the Deputy Commissioner, who, however, ascertains the views of the villagers.

13071. Assuming that the present system of dealing with the individual cultivator is continued, you want more personal inspection, and you want the Sub-Divisional Officer to have reasonable powers of remission?—And the township officer too; they should go round and see the crops, and remit so much.

13072. Then you say the Collector should have a budget allotment for all the matters that he deals with?—He has at present, but I would allow him to raise and lower the heads—the various detail and minor heads under each major head; at the present moment he has very minor powers.

13073. Is there not some peculiar system in Upper Burma under which the Commissioner, if he thinks his Deputy Commissioner's order is wrong, cannot interfere with it himself?—That is the case when the Commissioner disagrees with an order against which no appeal has been preferred to him; he has to send it up to the Financial Commissioner.

13074. To whom is that order due?—The rules regarding appeals, reviews, and revisions in Upper Burma were drafted by Sir Frederick Fryer when he was Financial Commissioner; they were based on Rules in force in the Punjab, and they have never been changed since.

13075. And you would give the Commissioners the full power of appointing *myooks*?—At present he nominates a number of them, and he has pretty much that power; he nominates so many men each year from his division. A Commissioner has a vacancy in his division; he writes up to the Local Government, "Send me a *myook* in place of this man"; he may at once, in anticipation of sanction—and very often does,—send one of his nominees straight away, and send the papers up to the Local Government, practically for confirmation.

13076. Why should you not have your *myooks* on a divisional list, and let the Commissioner appoint them straightaway?—I see no objection; you probably would have to keep them in the division.

13077. If you gave large powers to the Commissioner and made him more of a sub-Governor, would it be necessary to maintain the Financial Commissioner?—You could abolish the Financial Commissioner quite easily if you gave all those powers to the Commissioner. There is one thing, however; the Financial Commissioner goes about the districts; he ought to inspect more than he does; he ought to be always inspecting.

13078. As Secretary to the Financial Commissioner were there a large number of cases with which you never troubled the Financial Commissioner at all, but disposed of on your own authority?—It depended a great deal on the Financial Commissioner. After I had been a long time in the office I did dispose of a great many cases, but only routine matters, correspondence about returns and reports, and so on.

13079. So that there is nothing that you can tell us generally as suitable for delegation to Commissioners on the ground that it is mere matter of form in the Financial Commissioner's office, and never goes up to him at all?—No, I do not think so. I think most things went up to the Financial Commissioner; anything that was not routine went up to him.

13080. You have spoken about the municipalities. You have got something you call "notified areas"; are they a sort of embryo municipality?—They are; they have certain powers as to sanitation and so forth; it is not a formal body—just two or three men under the control of the Sub-Divisional Officer or the township officer.

13081. Would you give them larger powers?—They might be made into municipalities; I do not think there is much use in having a half-way house.

13082. You are inclined to try the experiment of a township council, and you mention matters like agricultural improvements, sanitation, and so forth with which they might deal. Would you

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also let them deal with such roads as are maintained from the District Cess Fund?—There is no reason why they should not, if they were under the township officer, but they would not do much unless you gave them money to spend.

13083. I am speaking now of localities where there is a land cess. Might not these township councils be the beginning of Boards such as you have in India?—There is no reason why you should not try it.

13084. Would you have a formal village council?—No, I would not interfere with the village at all; they manage their affairs quite well.

13085. You do not think they could be strengthened by legislative recognition?—I do not think so.

13086. The Lower Burma village system collapsed, or almost collapsed, owing to our action; is there not always a possibility that, if you do not safeguard it by legislative restrictions or foundations, the Upper Burma system may some day or other meet with a similar fate?—We have changed the Upper Burma system to a certain extent since the annexation. We have broken up the village headmen's charges; our idea is now to have an independent headman to look after each village which is more than a mile or so distant from the neighbouring villages. The tendency is to make the village headman too small a man.

13087. You are not afraid of over-zealous *myooks* or Sub-Divisional Officers weakening the authority of the village headman and the village elders?—No, I do not think so; they have too many villages to look after; a township officer has 90 or 100 villages; he cannot go about enough; he has all his civil and criminal work to do, he can only go to each village once in every three months perhaps, at the very outside.

13088. (Mr. Hichens.) Have the notified areas, which you said were more or less embryo municipalities, any sort of local taxation?—They have a certain amount. They have no general assessment.

13089. Have they not in the municipalities?—Yes, they have in most municipalities; the old system was based on the *thathameda*; they used to take 30 per cent of the imperial taxes.

13090. In Upper Burma has the municipality enough money to run the affairs of the town efficiently and well?—The complaint is that they are always too poor. The Sanitary Commissioner possibly writes and says, "You must do this or that"; the reply is, "We cannot do it, we have not got the money."

13091. Is there anything in that?—Yes, with the present taxation. If you tax them more you will have the money.

13092. Can they afford to pay more?—I think they can.

13093. Is there any Government contribution?—I am not prepared to say there is not. When Government took away certain sources of taxation from municipalities it gave a lump sum in some cases for some years; but as a rule there is no Government contribution.

13094. Is it desirable that they should have some contribution or assistance in order that they may make definite progress?—If the municipality wanted a water scheme I would let Government give money for that specific purpose; I would not give them a dole every year.

13095. But suppose they could not afford to finance the scheme?—Then they should not undertake it; if the scheme was a fairly reasonable one, and it needed extra taxation to keep it up, in the case of a water scheme there would be a water tax.

13096. You cannot expect people to take an interest in the work unless they have money to carry it out properly?—No; that is the great fault in Upper Burma; you have only enough to pay your conservancy establishment; that is about all.

13097. The main trouble is that taxation is unpopular, and, therefore, Local Government, so to

speak, becomes unpopular from the outset?—Yes. As a matter of fact the people regard the municipalities in Upper Burma as simply Government; they do not distinguish them at all.

13098. If that is so, do they not require to be treated tenderly as regards their finances when they start?—I do not know that I should say that. I think people in towns are very much less taxed than people outside towns, taking imperial and local taxation together.

13099. (Mr. Dutt.) Is not the land revenue assessed field by field?—Is most of that work done by your subordinates under your supervision?—I have nine inspectors; the district is divided between them; they go over the ground and call up two or three villagers for each *kwin*, two or three cultivators nominated by the villagers as men who know the character of the soil, the prospects of crops, and so on; the inspector goes out with them and says, "Show me the good soil and the bad soil, and tell me all about it." After consulting with them he marks on the land the various soil classes, first, second, third, and so on. One of my Assistant Settlement Officers goes, or I myself go there, and revise all his work, again consulting the cultivators. At a certain place I say, "What is this?" the assessor says, "The inspector marked this as first class, but it ought to be second"; then I thresh the question out, and if I think fit change the classification. As a rule the final work is done by the Settlement Officers or Assistant Settlement Officers.

13100. Is it only in cases where there is a difference of opinion that you yourself go?—No; I go over the whole place; of course, if there is a stretch of land with all the fields alike, you do not go over all, but where there is any change of class you go over it all.

13101. You say that it is also your duty to enquire into the standard of living among agriculturists?—Yes. The idea is to see whether they can afford to pay more than they do at present.

13102. And if they can afford it, you take more?—Yes; if the people are very poor, we revise their taxation.

13103. Then the rates are fixed, really, on the capacity of the people to pay, more than on any other consideration?—Their capacity to pay is very important; it is difficult to say whether it is the main consideration.

13104. I understand that where a settlement has been made in Upper Burma, every field is assessed, but the full rate is realised only after crop inspection?—That is not quite correct; no field is assessed unless it has a crop upon it. We have maps 16 inches to the mile, showing every field. The surveyor marks every field, whether there is a crop or not. He goes over the ground four times a year.

13105. In Upper Burma is there no such thing as assessment for a number of years?—We are just introducing the system in the case of toddy trees; that is quite a new thing. The old assessment used to be the tree tax; if a man's tree was fruitful he was assessed, if it was not, he was not assessed; now the Settlement Officer goes round and fixes a lump demand for the period of settlement, to be paid by the body of tree-owners jointly.

13106. In Lower Burma the Settlement is for 15 years?—Yes. The surveyor does much the same thing there; it is only in certain localities where the land is liable to flood that he is allowed to give fallow rate, that is 2½ annas an acre, if the land is not cultivated.

13107. Are the rates sanctioned by the Government of India?—On the report of the Settlement Commissioner the Government pass a resolution; that goes up to the Government of India, and on their sanctioning the rate, it is published.

13108. Before the rates are sanctioned, are they formally published?—No.

13109. So that if a cultivator has any objection to bring, he may be too late?—He is too late, certainly. They never do bring any objections. They discuss the question with the Settlement Officer;

he says to a man, "I am going to propose so and so, what have you to say," and the man says what he has to say. The Settlement Officer is living among the people, and of course talks Burmese.

13110. You said that the 50 per cent. rule has made the increase of assessment somewhat slower in Lower Burma. On the whole, is that beneficial to the cultivator?—I do not know; the rule is very arbitrary.

13111. Is it not easier for the cultivator to submit to an enhancement gradually than to bear a sudden large increase?—Certainly, if you consider the cultivator only; but the rate in Lower Burma is encouraging the growth of a landlord class, and of course that is rather hard on the cultivator in the end; he has to pay more rent.

13112. Is it the case that the capitation tax in Lower Burma and the *thathameda* in Upper Burma practically come to the same thing?—That is the tendency; the Local Government is fighting it as much as possible, but the people will not have it. In the Meiktila district, where I am, it is down to Rs. 3 a household; practically the poorest household can afford Rs. 2, and the people say it is not worth distributing. There is a certain amount of distribution still in Upper Burma.

13113. You say you would abolish the right of appeal to the Local Government even in the case of an administrative action. If an order was passed by a Commissioner affecting large interests or a large area, would you not allow any appeal at all?—In a case like that a Commissioner ought to send the matter up to the Local Government of his own accord.

13114. Suppose he does not send it?—Then he ought not to be a Commissioner. The Financial Commissioner going round would find out those things.

13115. Otherwise there would be practically no redress in case of a mistake made by the Commissioner?—There is the application for revision; these are practically like appeals here; the man aggrieved could always petition the Local Government asking them to revise the Commissioner's order.

13116. Would you gain anything by stopping appeal and allowing revision?—I think the tendency

is, where there is an appeal, to consider the matter much more carefully than on an application for revision.

13117. And you would not have it considered so carefully?—No, I would not, unless there was a very strong *prima facie* ground—unless the Commissioner was absolutely wrong.

13118. You said you would like the Irrigation Engineer to be subordinate to the Commissioner?—So far as assessment is concerned. He would distribute the water practically as a subordinate to the Deputy Commissioner; it would all be under the Deputy Commissioner.

13119. Are there forests adjoining villages in Upper Burma?—Many forests adjoin villages in Burma; the forests sometimes come right down to the village fence.

13120. Are the cattle sent out to graze?—That is a great trouble here; villagers near forest reserves are always complaining that their cattle are impounded; they bribe the subordinate forest officers to get the cattle away.

13121. Would you place the forest officer under some sort of control by the Deputy Commissioner in those matters?—He is under the Deputy Commissioner at present; he is practically the adviser of the Deputy Commissioner in forest matters, although the latter does not interfere in technical questions.

13122. So that when a complaint is brought to the Deputy Commissioner by villagers he has power to grant redress?—I do not know much about forest matters; he has the power certainly of taking some action; it might mean a reference to the Local Government to get the area disafforested.

13123. Would the administration lose much if Commissioners were abolished and a Council or Board of Revenue established in their place?—In Burma you have eight Commissioners, and they go about and inspect a great deal. I think their inspection work is very valuable. If they had less office work they could go about more. Inspection notes in Burma run to very great length and take a lot of time; I would abolish them as much as possible.

(The witness withdrew.)

Mr. PERCY FREDERICK DE LA FEUILLADE SHERMAN was called and examined.

13124. (Chairman.) You are District Superintendent of Police at Mandalay?—Yes. I came to Mandalay in March 1905 until April 1906, then from December 1906 till now—practically two years. I have over 20 years' service.

13125. In your department is there a great deal of transferring of officers from district to district?—Not now. It has ceased of late as to Gazetted Officers. Amongst ourselves we were previously shunted about all over the place, but it is not so now. I think it diminished when the present Lieutenant-Governor came in—that was in 1905.

13126. The change, therefore, is due to the personality of the Head of the Government and not to the change of system?—I think it is due to the Head of the Government.

13127. For all practical purposes except discipline you are under the control of the Deputy Commissioner?—Yes.

13128. Are your relations with him satisfactory?—Yes.

13129. Are there any powers which he now exercises which could be satisfactorily handed over to you?—In the promotion of sub-inspectors in the various grades there is no need for the papers to go to the Deputy Commissioner for veto; they have to go to the Deputy Commissioner now.

13130. Does he often exercise that veto?—Not to my knowledge—not the present Deputy Commissioner; some Deputy Commissioners do.

13131. You wish to have some power to give rewards for special work to sub-inspectors?—To sub-inspectors, constables, and head constables. We have a grant for such rewards, but at present

we have to send all the papers to the Inspector-General for sanction.

13132. You think that an officer of your service ought to be able to grant a few rupees reward without having to go up to somebody else for sanction?—Yes.

13133. You think you ought to be allowed to promote constables to head constables without reference?—Yes; it is merely a matter of form. Also the District Superintendent of Police should be allowed to receive rewards offered by private people in certain cases and hand them to the men without the sanction of the Inspector-General of Police. Formerly the sanction of the Local Government used to be required; that was cancelled, and now the sanction of the Inspector-General is required. Surely the District Superintendent of Police might be trusted in such a matter.

13134. What is the size of these rewards?—It all depends; sometimes 50 rupees; sometimes 40; sometimes 30, but nearly always very much less—Rs. 5 or Rs. 10.

13135. It has never been above 50?—If a firm loses some very valuable property, they may offer a reward of 500 rupees for its recovery. Then as regards travelling allowances; when I want money I have to draw up a bill and give the detailed account of each item of expenditure; that has to go to the treasury to be passed. At the end of the month I have again to submit a detailed bill of the transactions for the month to the Deputy Commissioner, as well as copying the same thing in my register so that my clerks have to copy that bill three times; whereas, if we could draw a bill as we do other forms and treat them as vouchers,

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it would be just the same thing, because the bills could be checked at the end of the month. Then as to dieting bills. The dieting bills from the police stations are included in my lock-up registers; we keep a lock-up register, and on the 15th of the month we submit an account of that lock-up register which contains details of the meals supplied in the month. We have to send the bills to the township magistrate, the *myook*, which is a farce, because he has no means of checking them.

13136. (*Sir Steyning Edgerley.*) You refer to the abolition of the headquarters inspector at Mandalay; was that in consequence of the reorganization proposals?—Yes.

13137. Have the reorganization proposals for the whole of your district been sanctioned?—Yes; I have represented the matter about the inspector.

13138. Have you had a new series of police stations made out?—We stuck to the same police stations.

13139. Is the point about the headquarters inspector the only difficulty you have had in the matter of the reorganization?—Yes, except that Government have left out a sub-inspector for my headquarters lines.

13140. How did that headquarters inspector come to be left out?—The Police Commission ruled that every district should have a District Superintendent or a deputy superintendent, who would always do the work at headquarters; but they forget that Mandalay has always had an Assistant Superintendent at headquarters as well as an inspector.

13141. Who is responsible for leaving him out?—I do not know. As a matter of fact I have him here still; they know that we must have him; I think it is only the term "headquarters inspector" that they are objecting to.

13142. You have no idea whether it is the Government of India's order?—I think it is the Government of India's order that there are to be no more headquarters inspectors.

13143. That suggestion would amount to this, that they were working on figures instead of on local circumstances?—Yes; Mandalay is quite a different district from any other, on account of the size of the force here. It is utterly absurd to expect us to do without an inspector at headquarters.

13144. Under these new orders that you refer to, where do appeals go to?—To the Deputy Inspector-General of Police and from him to the Inspector-General; for all grades.

13145. Under the old system did the Deputy Commissioner decide any of the appeals?—No; I think that some Deputy Commissioner rather interfered in a way which was unnecessary.

13146. Ought an appeal to go to the Deputy Inspector-General generally?—It is fairer. A Deputy Commissioner who has been in the district may show more favour with some men than to others; if it goes to the Deputy Inspector-General, he is likely to be quite impartial. I am speaking of constables, head constables, or sub-inspectors.

13147. Would District Magistrates be likely to know constables personally?—In a small district he very often does; if he is visiting any stations he probably would know them.

13148. Are rewards from private persons offered for losses of property or for thefts?—Sometimes rewards are offered for the recovery of cattle or ponies; very often an officer's pony runs out of the stable, or the officer tumbles off and the pony runs away.

13149. You are not referring to rewards offered as a result of crime?—Yes, we have had cases where a reward of Rs. 500 was offered in the case of a big theft.

13150. Is it not rather dangerous to have rewards offered by private persons for the execution of ordinary police duty?—I believe it is done at home.

13151. But is there not considerable prejudice against it amongst the higher officers?—Do you mean to say that it is an inducement to the police to make up a false case?

13152. No, but is it not possible that if it became a practice to offer rewards, the police would not put forward their best efforts until a reward was offered?—That is possible.

13153. That might grow into an abuse?—I quite agree. I daresay it is human nature to think that if a man is going to get a certain amount of money for detecting a case he will naturally pay more attention to that case than to one for which there is no reward.

13154. (*Mr. Meyer.*) Has the Deputy Commissioner, as District Magistrate, ceased to have anything to say to the discipline of the force?—Yes, but we send up serious cases of misconduct through the Deputy Commissioner.

13155. Suppose the District Magistrate in the course of his tours, or in the course of a case that has come before him, has reason to believe that some police officer or head constable has misconducted himself, what happens; can he call upon you to take steps?—Certainly.

13156. And you would do so?—Certainly.

13157. Then as to promotion. Has the District Magistrate anything to do with that now?—No, he only has his veto in certain grades of sub-inspectors.

13158. But has he anything to say, as regards the posting of sub-inspectors?—No.

13159. We were told, I think by the Inspector-General of Police, that there had to be a reference?—I think it has to go to the reference book; we have a reference book between the Deputy Commissioner and the Superintendent; we never write to each other.

13160. And the District Magistrate is consulted?—As a matter of fact I think he is supposed to be consulted, but we do not do it here now, because we work together.

13161. Suppose a District Magistrate considers that a sub-inspector is not in the right place, that his presence in a particular police station is harmful, has he full power to get the sub-inspector removed to some other place?—I do not think he has, but the District Superintendent of Police would naturally agree with him.

13162. Suppose the District Superintendent of Police does not agree; suppose he liked the man and said, "I think he is quite a good man," what happens?—Then the Deputy Commissioner can send the matter up, and recommend that the man be removed to another place.

13163. But who decides it?—I suppose either the Deputy Inspector-General or, if he goes higher, the Inspector-General.

13164. (*Chairman.*) You intimate that the District Superintendents of Police do not get about quite as much amongst the people as you would like, owing to the amount of office work?—I think that is so in this district.

13165. You think that this is a peculiarly situated district?—It is because I have so many people coming up here; this year I have had three distinguished visitors; that, of course, all gives work.

13166. But speaking generally?—That follows from the size of the town—Mandalay is 25 square miles in extent.

(*The witness withdrew.*)

Mr. F. BEADON-BRYANT was called and examined.

13167. (*Chairman.*) You are Chief Conservator of Forests in Burma?—Yes. I have been so for a little more than two years. I was previously in the United Provinces and the Punjab.

13168. Will you state briefly the nature of your duties?—The duties of the Chief Conservator of Forests, Burma, are summarized as follows in paragraph 2 of Local Government's letter No. 6—2A-9, dated the 2nd July, 1906, to Conservators:—

"The Chief Conservator is the head of the Forest Department in Burma and the principal adviser to the Local Government on all forest matters. In all professional and technical matters, such as the preparation of working-plans, fire conservancy, and silvicultural operations generally, Conservators will in future address the Chief Conservator, and will receive orders direct from him. In the control of sanctioned working-plans, the Chief Conservator will take the place hitherto occupied by the Inspector-General of Forests. The Chief Conservator will control all sales of Government timber, and arrange for the supplies of timber required to meet railway, ordnance, and admiralty demands. He will also supervise the collection of all economic products by the Forest Department. Correspondence relating to all the above matters should be addressed to the Chief Conservator, who will ordinarily issue orders without reference to Government. Inspection notes on forests visited, forest offices inspected, and all demi-official correspondence on forest matters should, as a rule, be addressed to the Chief Conservator."

The Chief Conservator has also to prepare a consolidated budget for Burma, and to write a review on the Forest Administration Report.

References on forest matters requiring the orders of the Local Government are sent up through the Chief Conservator of Forests, when his advice is required.

The following shows the present Gazetted Staff of the Forest Department:—

	Sanctioned.	Now entertained.
Conservators	4	4
Deputy Conservators...	56	46
Assistant Conservators ...	19	11
Extra Deputy Conservators...	41	29
Extra Assistant Conservators		

Conservators are responsible for the general forest management of a forest circle, which comprises a number of divisions or controlling charges, sub-divisions or ranges which are executive charges, and beats which are protective charges. Conservators have to check the accounts of Divisional Officers, and to make frequent tours of inspection throughout their circles. They are responsible for the preparation of working-plans and for carrying out the prescriptions for works laid down in the working-plans. They correspond direct with Government on matters requiring Local Government sanction.

Deputy Conservators, Senior Assistant Conservators, Extra Deputy Conservators, and Extra Assistant Conservators, 1st, 2nd, and 3rd grades, may be in charge of divisions. Junior Assistant Conservators and Extra Assistant Conservators, 4th grade, may also be in charge of divisions if they have passed the prescribed examinations. In Burma, owing to the size and importance of the forest divisions, Junior Assistant Conservators and Extra Assistant Conservators are not usually put in charge of a forest division. Divisional Officers are responsible for the general forest management of their divisions. They are directly responsible for all expenditure incurred and revenue realized, and have to keep up accounts of the same. They are also responsible for the various forest operations, such as girdling of teak, improvement fellings, construction of roads, buildings and

bridges, as well as for the protection of the forests, and the detection of offences against the forest law and rules. They have to control their subordinates and check any breach of rules or oppression of the people.

Junior Assistant Conservators and Extra Assistant Conservators may be in charge of a sub-division or a range, or may be placed on special duty in the forests. They are then Executive Officers, and have themselves to carry out such work as they may be directed to do by the Divisional Officer.

The financial powers of the Chief Conservator of Forests, who is the Head of the Department in Burma, have but lately been fixed. It would save the Local Government correspondence if these powers were increased and others granted. Extended powers should also be given to Divisional Forest Officers of the rank of Deputy Conservator and Extra Deputy Conservator.

Government, in considering forest matters brought before them, are inclined to be too much dominated by considerations of revenue. In all proposals for increased expenditure we are pressed to show that such expenditure will show quick profits. No doubt the Forest Department is a semi-commercial department and expected to show a profit. But expenditure on increased establishment, for instance, or on works of silvicultural improvement, will not always show an immediate increase of revenue, which will be realized perhaps fifty years hence, when the crop on which care is now being given becomes ripe. In Burma, however, there has been no difficulty in obtaining funds for necessary reforms in re-organizing establishments or for works of improvement.

The Inspectors-General attached to the Government of India should be the advisers of that Government as is the Inspector-General of Forests at present. There is no tendency in Burma towards the acquisition of administrative authority by the Inspector-General of Forests, or towards weakening the control of the Local Government over the Forest Department. It is possible that, on occasions when an Inspector-General attached to the Government of India holds views contrary to those put forward by a Local Government his advice would tend to reduce the influence of the advice and recommendations made by the Local Government to the Government of India. But it appears necessary for the Government of India to have the benefit of experience gained in various provinces, and the Inspectors-General attached to the Government of India perform very useful functions in this respect.

The same result would not be gained by periodical conferences between Heads of provincial Departments. It would probably be very inconvenient to hold such meetings, which would take officers away from their work for inconveniently lengthy periods. Questions are daily coming forward for settlement which could hardly be postponed until the Government of India was in possession of the opinion of the, perhaps annual, meeting of Heads of Departments.

The initiative in administrative reforms is due sometimes to the Government of India, sometimes to Local Governments. In Burma, during my experience, the credit seems to be equally divided; the chief reforms of late have been the inauguration of a new English Forest School at Pyinmana, and the reorganization of the entire staff of the Forest Department. The former is due to the Government of India, the latter to the Local Government. It appears desirable to allow Local Governments to develop their administration as much as possible on their own lines, reforms in other provinces being brought to their notice by the Government of India.

I would not greatly curtail the present privileges of appeal whether to Local Governments or to the Government of India, which are highly valued. I would, however, place the salary, below which appeals to the Government of India from

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an order passed on appeal by the Local Government may be withheld, at Rs. 250 instead of Rs. 100. There will, when the reorganization comes into force, be a large number of rangers and clerks on salaries exceeding Rs. 100 whose dismissal will lie with the Chief Conservator of Forests. Appeals should lie to the Local Government, but not to the Government of India.

Schemes dealing with the reorganization of the whole forest staff, imperial, provincial, clerical and subordinate, have lately been drawn up, and when these are fully worked up to, no further large increase of staff will be necessary for, say, 10 years to come. At present the areas of forest divisions are far too large. For instance, the Mandalay forest division contains 1,513 square miles of reserved forest and 9,312 square miles of unclassed forest.

In the Forest Department Executive Officers have the fullest opportunities of personal contact with the people, and usually have an excellent knowledge of the language.

I do not think the demand for returns or information by the Local Government has increased of late years.

At present the Chief Conservator of Forests is called upon to write a review of the annual Administration Report, and this is afterwards reviewed by the Local Government. The two reviews appear unnecessary and I would have but one review giving the orders of the Local Government, in the preparation of which the Chief Conservator of Forests would render assistance.

13169. Do you prepare your own budget for Burma?—Yes; the four Conservators prepare a budget for each circle; they come up to me and I put them in one budget.

13170. Do you get many alterations made in your budget?—Yes; sometimes considerable alterations; generally reductions in expenditure.

13171. On the whole are the alterations which they make in your proposed expenditure judicious or are they merely arbitrary?—The reductions are based to a great extent on actuals, and in my experience they have not caused inconvenience. We have generally found the money which is granted sufficient. Of course we are always able to apply for an extra grant; as the year goes on, if we find that what has been allowed is not sufficient and can show proper cause, we can get an extra grant.

13172. Are the relations of the Conservators who are under you, with the Commissioners and Deputy Commissioners, all that can be desired?—I think in Burma they are quite satisfactory; in my experience we have had no friction at all.

13173. Is the control exercised by the Deputy Commissioners over the forest officers reasonable?—Of course friction does arise sometimes; you could hardly expect it to be otherwise, because the interests are so conflicting that occasionally there must be friction; but on the whole the relations have worked very well—no complaints have come up.

13174. As regards the recommendation contained in your proposed delegation of powers under Article 109 of the Forest Code, you suggest that the Local Government should now sanction up to Rs. 25,000, Rs. 5,000 and Rs. 2,000; will you explain those figures?—These amounts are for different purposes, and they have always been distinguished by the Government of India. For certain purposes they give bigger grants than they give for others. For instance, the higher power is given for the construction of large works of public utility, such as railways and tramways.

13175. In that respect—large works of public utility—you have license up to Rs. 25,000?—Yes, the Local Government has that license. I ask that the Chief Conservator may have it.

13176. Now with regard to Rs. 5,000?—That is for village communities, public bodies, departments of Government, or sections of the community in their collective capacity.

13177. You want to give them power up to Rs. 5,000?—Yes; for grass, timber, bamboos, and various things of that sort.

13178. Then with regard to the Rs. 2,000?—That is in other cases. Those three headings have always been distinguished in that way. Originally the Local Government itself could only grant up to Rs. 5,000 and Rs. 1,000 respectively.

13179. Does the same thing apply to Article 113? I see that an elephant cannot die officially without the Local Government's sanction?—No; he cannot be written off the books; every time one of our elephants dies we have to report to the Local Government, and get sanction to his death.

13180. You say that the Forest Department are pressed to show that the expenditure which they ask to incur will show quick profits; is there any official interpretation of quick profits?—When we ask for such things as a reorganization of establishments for instance, we are always expected to show that it will result in increased revenue, and of course, the quicker it can be expected to do so, the more likely we are to get our money. For instance, we have just carried through a large reorganization of the Forest Department in Burma; every Conservator was written to, and asked to show whether he could show an improved revenue owing to this establishment; finally, when we wrote up to India, we had to include a paragraph saying that we really could not forecast the revenue; but it all gave a great deal of work, and it did not come to much.

13181. You approve of the appointment of the Inspector-General of Forests?—Certainly, I do.

13182. Has he been in Burma lately?—The present Inspector-General was three or four years in Burma just before he obtained his appointment; he has not been here since.

13183. What have you heard of him officially in the course of the last three or four years?—I have frequent correspondence, more particularly about technical matters like forest working-plans and so on, and demi-officially I ask his advice.

13184. So that you get advice from him even if he does not visit you?—Yes. Every time we make a working-plan for our forests it is an old-standing rule that we have to send it up to the Inspector-General, and he forwards it with his opinion to the Local Government. I think that is now unnecessary; Burma might be allowed to sanction its own working-plans for its own forests.

13185. Is it the Inspector-General who has forced this upon you, or did he simply inherit a more or less evil tradition?—The latter. Now that they have appointed a Chief Conservator, he is quite capable of passing these working-plans without going to the Government of India at all.

13186. What would the working-plan of a forest or enclosure represent in the way of correspondence?—It generally runs to about 20 or 30 printed pages and a lot of appendices.

13187. What area would it refer to?—It covers perhaps from 150 to 300 square miles; that is an ordinary working-plan.

13188. Suppose you sent up an ordinary working plan of a forest, would that entail the enforced inclusion of land in the forest?—No, that is purely a matter for the forest settlement; this is quite a different thing. It is simply the treatment of land which is already under departmental control.

13189. Then you wish for a certain freedom in regard to entering into contracts up to Rs. 50,000?—Yes, our powers in that respect are too limited.

13190. You want freedom for Conservators to execute contracts up to Rs. 20,000, Divisional Officers up to Rs. 10,000, and Sub-Divisional Officers up to Rs. 200?—Yes; they are continually entering into arrangements for forest produce. All these things result in increased revenue, and it seems quite unnecessary to bind them down so strictly.

13191. You say you have to write a review of the annual Administration Report and this in its turn is afterwards reviewed by the Local Government;

you think that this duplication of work is unnecessary, and you would like simply one review, giving the orders of the Local Government, in the preparation of which you, as Chief Conservator, would take a prominent part. Would that save the time of yourself and your subordinates?—It would not save my subordinates; it would practically save myself and the Government; at present we both have to do it.

13192. (*Mr. Meyer.*) The appointment that you now hold, that of Chief Conservator, is a new appointment?—Yes. I am the first incumbent.

13193. Speaking generally, how has that appointment affected the position of Conservators; has it taken away powers that they used to exercise?—No; they retain all the powers they had before.

13194. They are no longer in direct contact with the Local Government?—Yes, they are; they address the Local Government just the same, except on technical matters.

13195. Before you were appointed Chief Conservator, there were four Conservators, each in direct communication with the Local Government?—Yes.

13196. Does that go on still in regard to administrative matters, but not in regard to technical matters?—That is so.

13197. Consequently as regards these matters in the Forest Code, the spending of money and the making of grants and so on, the Conservator remains just as he was before?—Yes.

13198. Whereas you have no special powers at present?—Yes; I have also special powers. I have got all the powers of the Conservators and certain extended powers.

13199. How does the Commissioner come in in regard to forests; has he anything specially to say?—Yes, he has got a good deal to say, mostly in the matter of the reservation of land for forest purposes. Whenever a forest reservation is proposed the divisional forest officer proposes it; that goes to the Conservator; he sends it to the Commissioner; the Commissioner writes his views, and sends it on to the Local Government.

13200. Are not your forests in Burma different from those in other parts of India; they are all more or less on the hills in a ring fence?—No. Some are scattered among the cultivated areas.

13201. Have the Revenue Officers no say with regard to these?—Yes, they have got full say; the forest officer is the assistant of the Deputy Commissioner, and he has to work with him, and under him.

13202. And he has to take his orders in such matters as grazing rights and so on?—Yes, exactly the same.

13203. Have you noticed any special difference in forest administration here as compared with that in Northern India where you have served?—Forest matters in Burma of course are on a very much larger scale, and there is not the same trouble about petty offences; there is also a greater liberality in the matter of giving forest produce to the villagers. Generally, Burma is really much more behind-hand from a forest point of view than India.

13204. Perhaps you are more generous from the people's point of view?—What I mean is that the pressure on the population in Burma does not involve that drain upon the forest that it does in India.

13205. From the point of view of departmental restrictions, is there much difference in regard to red tape between the two?—I cannot really say that there is; it is much the same; there are the same codes and the same rules. They are both governed by the Indian Forest Code.

13206. Is there not a very great deal of centralization in that Forest Code?—There is indeed.

13207. Who drew it up?—I think it is the growth of many many years; I cannot say who drew it up originally.

13208. Was there not a revision of the Forest Code lately in the direction of giving larger power to local authorities?—That is so; there have been a great many larger powers given, but I think they might go a good deal further in the same direction.

13209. Speaking generally, are Local Governments far too much tied up by the Forest Code?—I think so.

13210. Far more so than they are under the Civil Service Regulations for instance?—Yes; there they have greater power.

13211. Does the Forest Code apply to all provinces?—To all except the Madras and Bombay Presidencies.

13212. Have Madras and Bombay greater latitude than the other provinces in regard to these matters?—I cannot say.

13213. You say that there is a considerable difference lately as to the sanction to the entertainment of staff?—That sanction has only just been given us by the Secretary of State; we shall work up to it as soon as we can.

13214. Is there anything in the Forest Act that you consider capable of amendment in the way of decentralization?—I cannot say that I know of anything.

13215. Is it wise that every question of disafforestation should go to Government?—I think so.

13216. Though it may be only a matter involving a few acres—a mere matter of rectification of boundary?—You might have a limit. Applications to India as to very small areas are certainly rather unnecessary; there would be no harm in giving us powers in these matters, but anything over, say, 20 square miles I would send up to the Government of India.

13217. Apart from that, there is nothing you can tell us in the Forest Act in which you would like to have larger liberty than the law now allows to Local Governments?—No, I do not know of anything.

13218. (*Sir Steyning Edgerley.*) Do the Deputy Conservators and Assistant Conservators belong to Burma?—They do, and yet they are liable to be transferred.

13219. Is not the Imperial Service on a Government of India list?—It is on a provincial list. The Conservators are on an Imperial list.

13220. And does the liability to transfer arise when the time for promotion comes?—In the case of Conservators always.

13221. Is there a liability to be transferred before?—Yes. It is not very frequent; officers are not very frequently transferred, but still they are liable to be transferred in any grade.

13222. Are the Extra Assistant and Extra Deputy Conservators also purely Burmans?—No. They are also liable to be transferred; they are not very often moved, but they are transferred. We call for candidates; we have so many vacancies that we have to try to fill them up.

13223. But can any Deputy or Extra Deputy Conservator be taken by order and sent away to another province?—Yes. It would be between the Local Governments concerned.

13224. The man would not have to volunteer; he could be sent?—I think so, certainly.

13225. Would that go to the Government of India?—No.

13226. What is the sphere of the Government of India in the matter of appointments in the Forest Department here?—The Imperial Service is recruited from England, and they are all appointed by the Secretary of State. The provincial men are appointed by their Local Governments. The Government of India only appoints Conservators from the Government of India list.

13227. Are Deputy Conservators local?—They are local, and yet liable to transfer. For instance, I was Deputy Conservator in the United Provinces for 10 years; then I was taken away and transferred to the office of the Inspector-General in Simla.

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Deputy Conservators do not necessarily remain on the provincial list.

13228. When you were taken away, was that in the same way that the Government of India recruits the office from all provinces? For instance, just as they have a Secretary from Madras, they ask for a particular officer, and he is lent?—Yes.

13229. But the Conservators are actually on a Government of India list?—They are on a general list of forest officers. Once a Conservator, you are at the orders of the Government of India.

13230. Cannot the Local Government appoint a Conservator or transfer him?—No; except within the province.

13231. Does the Local Government ask for the Chief Conservator of Forests, or is he somebody whom the Government of India chooses to send?—There are only two Chief Conservators, one here and one in the Central Provinces. The Government of India would never appoint a Chief Conservator, I should think, against the advice of the Lieutenant-Governor.

13232. But I presume that the Lieutenant-Governor of Burma before he arrived here knew nothing about you?—Yes, he did. I had been in the province two years.

13233. But it is possible that you might not have been in the province, in which case, it would amount to the Government of India saying, we propose to send so and so to you?—Yes; they can do that; I do not think they would.

13234. I suppose relatively you have got a numerically strong department in Burma? Probably much stronger than in Bombay for instance?—Yes. I do not quite know what the Bombay staff is, but I fancy that ours is a good deal stronger.

13235. Is it sufficiently strong to form a Provincial Service of itself, apart from India altogether?—It is strong enough for it certainly.

13236. You say the divisional forest officer prepares the forest settlements here?—No. He proposes the area that he thinks should be reserved; then there is a Forest Settlement Officer appointed, who is generally a Civilian.

13237. And it goes up through the scale?—Yes. It goes to the Local Government, not to the Government of India.

13238. You say that references on forest matters might go up to the Local Government, and you mention various concessions; do they start with the divisional forest officer?—No; the concessions are generally given on the applications of firms of merchants to the Local Government. They are sent down for report.

13239. Does that go before the Deputy Commissioner in any way?—It might; it would certainly go before him before any big concession was granted; the local Deputy Commissioner would be sure to be consulted.

13240. Then as to working-plans; the Inspector-General of Forests sees the working-plans before the Local Government sees them?—Yes. They do not go to the Government of India.

13241. Is there any tendency to regard the Inspector-General of Forests as the Head of the Department?—I do not think so at all in Burma. He exercises no control except in the matter of working-plans, where he comes in before the Local Government finally passes the order.

13242. Where do your Conservators have their headquarters?—Two in Rangoon and two in Maymyo.

13243. Are there important forests in each of the eight Commissioners' divisions?—I should say so certainly.

13244. Will the new scheme that you are working up to give you more Conservators than you have at present?—We have not applied for any more at present, but as soon as we have got that scheme, we shall want more.

13245. Is it a good thing that these Conservators should live at Rangoon and Maymyo instead of

being within their own circles?—I think that the headquarters of the Tenasserim circle are wrongly placed at Rangoon. The Commissioner of Tenasserim lives at Moulmein. I rather think the Conservator should live there too.

13246. There are only four Conservators, whereas there are eight Commissioners; would it not be well to give the Commissioners the advantage of being able to confer with experts, when questions go up to them?—Conservators are on tour for seven or eight months in the year. If it can be managed, I think it very important that they should have healthy headquarters in which to refresh; when they are freshened up they are good for another long season. After all, it is only a few hours' railway journey from Mandalay to Maymyo, and they can meet at any time.

13247. Is it advisable to have two Conservators in the same place?—Yes, I think it is a distinct advantage; they are able to discuss matters together.

13248. Under this system of an Imperial list of Conservators it is quite possible that your Conservators do not know Burmese at all?—That is true.

13249. Is that not a great disadvantage?—Not so much as you might think, because all their work is in English. Their work does not take them into communication with the people very much; their work lies with the divisional forest officers and with the Local Government. Of course it would be preferable if they could talk Burmese, but I do not think it is really very prejudicial to their work.

13250. Would it facilitate work at all if various matters which the Conservators now send to the Local Government were entrusted to the Commissioners?—I think it would be a good thing. It would quicken work.

13251. Would it be a good thing if you were made Chief Conservator and Secretary to Government for Forests, borrowing the analogy from the Chief Engineer and Secretary?—I really do Secretary's work as a matter of fact; but in that case, they would want me to do all the forest work that came up to Government, and that would keep me at headquarters nearly all the year round; that was the reason they did not make the Chief Conservator Secretary. The Chief Conservator ought to tour about as much as he can.

13252. With regard to appeals, you suggest that the limit of appeals to the Government of India may be withdrawn so that nobody under Rs. 250 may appeal. Is there any particular reason for the Rs. 250 figure?—The reason is that it marks the line between the Subordinate and the Provincial Services.

13253. Your Extra Assistants get what pay?—Rs. 250; they get Rs. 200 at present and they are going to get Rs. 250.

13254. (Mr. Dutt.) What is "unclassed forest"?—The unclassified forest is what they call land at the disposal of the Government; it is not reserved forest. It is waste land that Government can practically do what it likes with; it lets it out on lease.

13255. Is it under the control of the Forest Department or under the control of the Revenue Department?—There is rather a mixed control. The trees and forest produce are under the control of the forest officer and he has to look after forest fences or anything of that sort; he can also dispose of the forest produce; that is about all he can do; the Government can give grants and so on.

13256. Can the Deputy Commissioner grant leases of such lands to private cultivators, or to other people?—Yes.

13257. After a lease is granted does the Forest Department still claim the forest produce of the land?—It depends on the terms of the lease; they arrange that when they are giving the grant.

13258. Does this kind of dual control lead to any inconvenience in working?—No; it works quite smoothly.

13259. Have the people any sort of grazing rights over those lands which are near villages?—Certainly; all their grazing rights have been recorded at the settlement.

13260. Do they pay anything for those grazing rights?—Not as a rule, they are nearly always free.

13261. How many forest circles are there in this province?—Four, each under a Conservator. Each circle contains a number of divisions, and each division a number of sub-divisions. The lowest charge is a beat in charge of a forest guard on Rs. 15 and Rs. 14 a month.

13262. Are there any complaints against these forest guards?—Yes, they are not a good class.

13263. Have you any plan for improving them?—The only plan I can think of is to raise their pay a little, and to be careful who is appointed.

13264. And to bring them a little more under the control of superior officers?—That also is a great thing. At present our forest divisions are far too large, but when we get our increased staff which has just been sanctioned, that will be greatly improved.

13265. (Chairman.) I understand that the Government of India can move your Conservators wherever they want to from the province. Does the provincial Government also move Conservators?—Within the province, yes; it is only in provinces where there is more than one circle that that can take place.

13266. May it happen, that the moment the provincial Government has moved a Conservator from one circle to another and he has settled down,

the Government of India may move him altogether out of the province?—It may happen, but it very rarely happens.

13267. Does a Conservator usually remain a considerable length of time in his circle?—Yes, always. It is only in provinces where there is a Chief Conservator that the Local Government has the power of transferring Conservators; otherwise the Government of India remain supreme.

13268. How long has a forest officer to be in this country before he can take leave?—He comes under the Civil Service Regulations; he gets furlough after eight years.

13269. Is that too long a period?—Yes. He can take three months' privilege leave after six years and also six months' leave on urgent private affairs, but it is a long time to keep men out here. I would like to draw attention to the very inconvenient procedure about obtaining special maps; they rarely cost more than 200 to 300 rupees, but if ever we want a special map, we have first to get an estimate from the Forest Survey Branch; we have then to apply to the Inspector-General of Forests and get his sanction; we have then to obtain the Local Government's sanction, and when we have done that we have to order it from the Forest Survey Branch, and perhaps we get it in about eight or nine months' time, if we are lucky. I would like to have power to order maps myself.

(The witness withdrew.)

Mr. E. C. S. GEORGE, C.I.E., was called and examined.

13270. (Chairman.) You are District Commissioner of the Ruby Mines District?—Yes.

The first essential before delegating any further powers to Deputy Commissioners and Collectors is to relieve them of some of their present overburdensome duties. This cannot be done by any very great delegation of their powers to Sub-Divisional Officers generally, because these officers vary considerably in capacity, and powers that might be safely entrusted to one might not work well in the hands of another. Also in questions relating to revenue (under section 21 of the Upper Burma Land and Revenue Regulation), and again in general local administration (under section 24 of the Burma Village Act of 70), there already exists the power to delegate some of the functions of the Collector and Deputy Commissioner, respectively, which can be exercised in the cases of specially competent Sub-Divisional Officers.

Apart from this, however the District Officer requires immediate relief and it might be afforded in the following two ways:—

(a) By improving the clerical staff.

This can be effected by taking active action to ensure the future supply of men who have received some sort of definite preparation for their duties, which are of a special character, and by promoting the growth of this class by confining Government clerical posts (or at least confining the full benefits, emoluments and pensions of Government clerical posts) to those who qualify in special clerkship examinations. Shorthand should be encouraged by making it an optional subject and directing that those qualified in shorthand should obtain preference in appointments to Government posts. Further means should be taken to maintain the efficiency of the clerical staff by periodical examinations in their duties, and the District Officer should have power without further ado to dismiss, suspend or remove a clerk failing to qualify. As things are, once he gets into Government Service, the average clerk in Upper Burma rarely troubles to improve himself or keep abreast of new rules, orders or manuals as they appear from time to time, and it takes so considerable an amount of time, trouble and correspondence to prove incompetency on paper qualifying for dismissal in any special case that with so much other pressing matter in hand District Officers are driven to exercise too great an amount of toleration.

(b) By appointing at the headquarters of each district a qualified Headquarters Assistant to take the mass of burdensome,

purely routine work off the Deputy Commissioner's shoulders and thus give the latter time to go round and learn his people personally and have leisure to consider broad general questions instead of being rushed to death with the necessity of certifying to all sorts of petty details and attending to correspondence which is of no permanent value. The District Officer would of course continue to be responsible for, and would have to personally attend to, the verification of the cash and stamp balances. Were District Officers thus relieved, there does not seem to be any absolute necessity for maintaining Commissioners of divisions. If the Secretariat were strengthened or a Board be formed, it would probably reduce correspondence and work for the District Officers to communicate therewith direct. But any such reform would have to be preceded by a radical change in the method of appointment of District Officers. Seniority alone should carry no claim to be put in charge of a district. Selection should be the rule, accompanied by a ruthless exercise of the powers of reverting officers who prove inefficient. Moreover, while judicial and executive functions are still undivorced in Upper Burma, it seems difficult to suggest any plan to fill the place of the Commissioners in the exercise of their functions as Judicial Officers.

I do not think the time is ripe in Upper Burma for the establishment of Advisory Councils. I would pave the way for interesting the people in local administration by the issue of a general direction to District Officers to collect the chief men of the various communities from time to time in a general sort of informal conference on local matters. I have adopted this course in the Ruby Mines District, and found it useful. Fancied grievances are ventilated and the intentions and methods of Government explained. The Burmese as a rule are diffident and disinclined to speak in public, but under the example of the more confident Chinaman and the voluble native of India they are getting to know that in inviting their confidence the District Officer is not concealing sinister designs against them. But it will take a

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long time before the local people learn to speak fully except in circumstances of secrecy and in strict confidence. Therefore, beyond recommending these informal conferences as a sort of preliminary training, I would deprecate further action. The mere nomination of a man now as a councillor would forthwith close his mouth. At present the Deputy Commissioner can, and does, see a man privately and sometimes learns the truth and the trend of popular opinion through him, but only in confidence and no one knows who has been consulted. A publicly appointed councillor would feel he was a marked man made responsible for all actions of the officials, whether in pursuance of his advice or not, and would never give a definite opinion. The Deputy Commissioner would in such circumstances have to forego the advantage he has at present of consulting the best men privately, or would have to select for the Advisory Councils men of less standing and character.

13271. You say that in questions relating to revenue and in general local administration there exists power to delegate some of the functions of the Collector and Deputy Commissioner to specially competent subordinate officers. Have those powers ever been delegated?—Occasionally; for instance, the Sub-Divisional Officer of the Myitkyina District was appointed Collector to acquire certain lands which were wanted by Government.

13272. But as a rule have those powers been delegated?—As a rule, they are not.

13273. You complain of the poorness of the clerical staff?—Yes; our clerical staff is wretched here, and there is constant correspondence that could be got rid of if we had competent clerks, and could leave them to see that the returns were correct instead of having one's self practically to wade through everything that one's clerk does. There is not a single clerk in Upper Burma that I know of who can draft a letter in a Deputy Commissioner's office. I practically have to write everything myself in draft; there is not a clerk that I know who can write to dictation, except perhaps the head clerk, and you cannot take him away from his work.

13274. You ask for power to dismiss or suspend or remove a clerk who fails to qualify in certain clerical tests that you suggest? Would you make that an absolute power of dismissal?—I should think so; if a man does not qualify for these examinations he ought to be made to feel his inefficiency; at present they will not take my word about him.

13275. Who will not take your word?—The Government will not take my word that a clerk is inefficient unless I put down the exact instances of inefficiency in black and white; of course, I have not time to do that; a clerk may make you wait half an hour when you ask him to pick out a certain paper from a bundle of papers; after waiting half an hour I should have to make a careful note of the date and the hour and the exact incident, and I should have to give many instances in black and white in that way to support my statement that the man was inefficient.

13276. You ask for a qualified headquarter's Assistant; would he be in the Provincial Service?—That would vary according to the district and the importance of the duties. At present when the Deputy Commissioner goes away on tour there is nobody practically to represent him at headquarters unless the Sub-Divisional Officer attends, not to his own work, but to the Deputy Commissioner's work.

13277. Practically what you want is an increase in the Imperial Service?—Yes.

13278. You think that if these Assistants were added to the Deputy Commissioners, you could abolish the Commissioners of divisions?—The Deputy Commissioner, who would be a rather superior Officer, would have more time to attend to his proper duties of general administration, instead of being worried with details. In Upper Burma you are obliged to have Commissioners, because you want a certain amount of supervision

over the various Deputy Commissioners to see that they do not go wrong; but assuming that the Deputy Commissioners were all more or less of an average ability and expressly chosen, there would not be the same necessity for such personal supervision as is at present exercised. Further, possibly, the Commissioners, when they come together on a Board, would find themselves aided by being able to discuss matters with each other, instead of each Commissioner being in a sort of water-tight compartment by himself and not having the advantage of consulting other Commissioners.

13279. You would like to raise the position of Deputy Commissioners, to bring in Assistant Commissioners, to abolish Commissioners of Divisions, and to establish a sort of Board of Commissioners?—Yes; I do not say that that is possible in Upper Burma, but that is what I would like to see.

13280. Is seniority the only ground of promotion at the present moment?—I have not been in the Secretariat and am not aware of the working of the Appointment Department, but ordinarily a man gets to the top of the grade of Assistant Commissioners, and then he goes to the charge of a district.

13281. If there was a ruthless exercise of the power of selection, would a good many of the men now appointed disappear?—It is rather invidious to say so at present, but there have been one or two cases in the past where selection was required.

13282. You say that the time is not ripe in Upper Burma for the establishment of Advisory Councils, but at the same time you would like to see a certain number of the chief men of the district brought into touch with the District Officers?—Yes; I have found that works to advantage in the Ruby Mines district, where we have got a composite population.

13283. Are there quite sufficient men in most of the districts of Upper Burma to enable you to get such an informal Council?—I think so; it need not be very large, the great thing is for them to get together more or less in public.

13284. You suggest that the calling together of a certain number of men in public might cause them to feel that they were marked and made responsible for the action of the Deputy Commissioner?—At present I simply issue a general notice that I am going to see any one who likes to come on a certain day; as a rule all the headmen turn up, and anyone else who likes comes in; we ask them if they have anything to say, and whatever they say is listened to before everyone. At present, of course, you do not hear everything in that way; you do not hear anything that is going seriously wrong in that way, but you get a general idea of the trend of opinion. The Burmans naturally will not say anything very much at present. They are frightened; they are a bit backward. There is always that feeling that Government have got some sinister design; if you ask a man's opinion he thinks you are getting at him in some way.

13285. If instead of this informal conference which you suggest, half a dozen of the chief men in your Ruby Mines district were appointed formally as an Advisory Council, you to explain to them, and they, after your explanations, to hand on to the people of the locality the orders of Government, would the people still, generally speaking, have an idea that Government had sinister motives?—I think these six men would feel that they were in a somewhat invidious position; not that the people at large would, but the men who were regularly chosen, and who would therefore go up each time. At present my Council, if I may call it so, varies; they are not the same each time; everyone practically hears what is going on; but if I had six or eight men specially chosen, those men would feel that the rest of the population was looking at what they were doing, and that if anything went wrong they would be blamed.

13286. You think therefore that the disadvantage attaching to such a proposal would not outweigh any considerations of honour which might

be attached to selection to such a Council?—Not at present certainly.

13287. (*Mr. Dutt.*) You say that seniority alone should carry no claim to district appointments, and that selection should be the rule. Do you think different superior officers have the same opinion of the different District Officers under them?—No; but the selection should be done by the Local Government under the advice of two or three experienced officers of the Secretariat.

13288. If the Lieutenant-Governor alone has the power of promoting Civilians, may it not sometimes lead to mistakes and sometimes to wrong selections?—Yes; you have the possibility of error wherever there is a question of selection; I admit that.

13289. Would it be a safer rule to go by seniority, passing over those men who are unfit?—That is the whole point; sometimes they do not pass over men who are unfit. That would be what I call selection.

13290. As regards your proposed periodical examinations for clerks; should they be held by the District Officers?—No; the District Officers would vary in their estimate of what should be the qualifications; I would have the examinations by Central Boards, setting one set of papers for all Upper Burma, and the same examiners should give marks, so that there would be no question about partiality.

13291. Would you subject all clerks after 10 or 15 or 20 years' service to these examinations?—I am not prepared to say continuously, but up to a certain limit, say, the first eight or 10 years, until they get perhaps over a certain grade; having got to that grade, they might be trusted to keep going without pressure.

13292. Would the examination really test the merits of the clerks?—No, it is not a test of ability; it is a test in their special duties; it would be a test whether the man had learnt his manuals; if a clerk does not know his manuals he is no use in his office; there are many who do not know them.

13293. How would it test whether a clerk was prompt and attentive?—If they knew their manuals they would know the necessity for that. If they knew how a record-room was arranged, that would be something; at present they do not; they will not read their manuals and find out. It would be a test that they were keeping up with their duties.

13294. You do not think it would be felt as a hardship for a man, who has worked eight years, to be rejected, because he failed in one particular examination?—You would have to consider special cases; the Collector should have the power to consider such cases. If a man had satisfactorily done seven years' work, and on the eighth year he failed to get marks sufficient to pass the examination, I do not think the Deputy Commissioner should be bound to dismiss him. At present, if I have an indifferent clerk, and I want to write up and say this man is no good, I have to send in special complaints with all the items; everything has to be put down in writing before anything can be done; and then it looks nothing on paper, unless you have a couple of hundred or so of these special cases. It is rather difficult to say that a clerk is generally incompetent. It takes too much time to do that. But if you knew a clerk was generally incompetent, and an examination came on, and he got only 20 per cent. of the marks it would be not unreasonable to say, "You must be incompetent; you have only got 20 per cent. of the marks, and I dismiss you."

13295. Would not that plan be cumbrous?—The right plan is to give the Deputy Commissioner power, just as the manager of a commercial business would be given power, over his clerks; he should have power to say, "This subordinate is a useless man and I will get rid of him."

13296. It will not do away with the sense of security which at present every Government officer enjoys?—No; because dismissal can always be

checked; I do not propose to limit the right of appeal; let everyone appeal as much as he likes.

13297. Are men of a higher class than you get at present in the offices to be got in Burma?—Not at present; you would have to give them time to work up to this; if the Government said, "Twenty years hence this is what we are going to do," then I assume that classes or schools would spring up to teach the Burmans.

13298. That would probably be the case even without the device you suggest?—To a certain extent, but we are not training them towards special clerkship duties, but only in general education.

13299. Take the subjects which you enumerate; how would you propose that an ordinary man should get this training in those subjects; for instance, knowledge of office routine?—He can read up the manuals; the office routine now is generally contained in one or two hand-books.

13300. You think he can get it from books?—A fair amount, and he can also go as an apprentice clerk in a Collector's office for a time, or something of that kind.

13301. (*Mr. Meyer.*) What is the present pay of your clerks?—The pay is not very great, it runs from about Rs. 30 to Rs. 100; if we ask them to have special qualifications, I take it, we should have to raise the pay 50 per cent.

13302. Can you not get good men for Rs. 100-150?—We could, if there was anyone to train them; they have only to pass the ordinary seventh standard; and a man is then supposed to be competent to become a clerk. I think that is a fair standard of general intelligence, but not intelligence specially adapted for clerk's duties.

13303. Will it be possible to get Indian clerks?—It is a question of individuals; as a rule, I prefer Burmans.

13304. You prefer inefficient Burmans to efficient Indians?—I prefer Burmans chiefly for the reason that a good deal of my work is in Burmese.

13305. But an Indian clerk could draft English letters for you?—Yes; he probably might.

13306. You spoke of the desirability of having special assistants or personal assistants to the Deputy Commissioner. Are they not already entertained in several districts; is there not a special headquarters officer?—I do not know of any in Upper Burma, except perhaps in Mandalay; there are men who are called Headquarter Magistrates; I had one at Myitkyina, but he had nothing to do with my office.

13307. Have you no one to aid you with routine work?—I have no special men. What happens now is, the Sub-Divisional Officer takes my place when I am away, and that prejudices his own work.

13308. Might you not relieve the Deputy Commissioner by getting rid of judicial work, say?—Yes; if we could get rid of that, there would be a certain measure of relief.

13309. That has already been done in Lower Burma?—Yes, in certain places.

13310. And magisterial work?—We have to do magisterial work, too. There is a good deal of magisterial work, particularly in supervising these Burman Magistrates. They take some time to get into our ways, and their procedure and methods are rather irregular.

13311. Do you do appeal work from Second Class Magistrates?—Yes.

13312. Could not that be delegated to some First Class Magistrate?—Not at present.

13313. Could not a First Class Magistrate take appeals within his charge from Second and Third Class Magistrates in his sub-division?—You might get odd men to do it, but ordinarily speaking it would not do. We generally have Burmese Magistrates, and I do not know of any Burmese Sub-Divisional Magistrate, who could be given powers of appeal.

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13314. Have you Assistant Commissioners?—They are very rare. I have not had an Assistant Commissioner belonging to the Commission under me for a very long time.

13315. You speak of having here something like the Madras system. Is it possible for 37 districts to be run directly from headquarters?—I presume the Board would go round; it would practically be a collection of Commissioners at one place instead of their being scattered at various centres.

13316. You have had a good deal of experience of the village system. Might it be extended, by way of giving the village headman further powers, and that he might take petty civil and criminal cases?—No; I do not think so at present.

13317. Or that the village elders might be more intimately associated with him than they are now?—No; as a rule the headman calls them in according to custom; I do not think that it would be of any advantage to put them down in orders or anywhere else.

13318. It has been suggested that you might make the assessment upon the village as a whole and let the villages distribute it amongst themselves; would you be in favour of that?—It is rather difficult to answer. In certain parts of the country we have land settlements, and in others we have let the old *thathameda* system alone. In the Ruby Mines district, for instance, the place is not settled; the system of settlement that was introduced into Meiktila when I was there seemed unnecessarily elaborate. The people did not understand these figures, and they were rather worried by it. They were not prepared for those accurate measurements. I would be in favour of a more rough and ready assessment. At present, a surveyor goes down and tells a man, "You have got 1.03 acres"; the man does not know what is meant by "1.03"; the next year the surveyor goes down and says "You have got 1.69 acres"; that is equally not understood; then the surveyor says to him "This year you have got to pay 3 rupees"; the man says "Here is a rupee, let me off the rest." When I was last in Mandalay I saw two

or three men from Meiktila, and they said that they did not understand this new system; they would rather go back to the *thathameda* again. I think anything to simplify the present system would be better than leaving things as they are. I doubt whether it would be fair to assess the village as a whole, because that would be going back to the one bad feature of the *thathameda* system.

13319. Do the villagers distribute the assessment sufficiently well?—Perhaps not theoretically, but in practice it works out pretty well.

13320. Why should not they be trusted under the system I have mentioned?—I am afraid it would not do.

13321. Suppose the Government finds that the circumstances of the district justify an increase of revenue; might it not be simpler to increase the *thathameda* than to start a fresh land revenue assessment system?—I think the people would appreciate it more nowadays.

13322. They would prefer the single tax?—Certainly. They would prefer a tax which they understand; if the *thugyis* or the assessors get too oppressive, then you hear of it at once.

13323. As a matter of fact, there is no material injustice?—No; the villagers look after that themselves; the whole thing works perfectly happily; if anyone is dissatisfied, he brings a petition.

13324. Do you get petitions against the village assessment?—Yes. When you go round if a man thinks that in a particular case he has been excessively charged, he can apply to the township officer or the Deputy Commissioner or the Sub-Divisional Officer—anyone who goes round. Then the officer says, on inquiry, "I consider this man is over-assessed and something must be taken off." In some cases he can direct the whole village to be re-assessed.

13325. Do you have many of such cases?—No; not often.

(The witness withdrew.)

Adjourned.

EIGHTEENTH DAY.

MANDALAY, Tuesday, 17th December, 1907.

PRESENT :

C. E. H. HOBHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.
Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.
R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.
W. L. HICHENS, Esq.

Rev. Father J. L. LAFON was called and examined.

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13326. (*Chairman*.) How long have you lived in the country?—Fourteen years.

13327. You have mixed with all classes?—Yes.

13328. Would it be a wise, or possible, thing to associate some of the villagers with the village headman in the government of the village for small affairs?—It is very hard to do that, because the Burmese are not accustomed to these things; they are not accustomed to consider the intrinsic value of arguments; they go more upon external arguments.

13329. Are the headmen really good men—are they honest?—There are some of course who are

otherwise, but as a rule they go by money; I will not say that they are not honest men, but they are much influenced generally by money; it is the Burmese character which is the cause of it.

13330. If you were to associate with the headman 4 or 5 other prominent men in the villages, would they, too, be equally influenced?—Yes, they will be influenced by the headman if he has any power.

13331. It will practically come back to the headman?—Yes, practically.

13332. Have you lived in towns as well as in villages?—I have been most of my time in towns.

13333. Would it be possible in towns to get together a few men who would form their own committee?—We have a Municipal Committee here in Mandalay.

13334. But you have not in most towns?—No, and I do not think it is possible; it is not possible to get a certain number of men who are capable of judging about the different questions which come up for discussion.

13335. (*Sir Frederic Lely.*) What is the opinion of the Burmese among whom you have mixed regarding the present system of Government?—They think it is pretty good, I think.

13336. Do they compare it with the old system?—We have a good system of administration here in Upper Burma, better than the old probably. I should say generally that the people were satisfied with it.

13337. Can you suggest any changes which would be congenial to popular sentiment?—There are some small points. The *myooks* or the Sub-Divisional Officers should be put in charge of revising the decisions or orders given by the headmen of villages; as it is now, any order or any fine imposed by the headman of the village can be revised by the Deputy Commissioner only. Again, in the case of scarcity and failure of crops the power of remitting taxes should be facilitated and simplified; at present the raiyats find themselves in great difficulties; I know some cases where the people prefer to pay taxes, even when they are entitled to have remission, rather than go through all the different ways of the law.

13338. Can you suggest how the machinery can be simplified?—The *myook* or Sub-Divisional Officer—those in direct contact with the people—ought to be able to grant remissions.

13339. Is there anything else you would suggest?—Executive Officers should have more direct contact with the people; they seem to be overburdened with a great number of duties, and, if it was possible to reduce their duties, they would know better the wants of the district which they administer. They are obliged to get their information now at second-hand; the information may be correct in some instances, but it may be safely said in most cases that information is garbled and exaggerated. The Commissioner should be entirely relieved of judicial work; he would then have a better opportunity of being in touch with the people. Some Executive Officers possess a sufficient knowledge of the vernaculars, but a good many of them do not, and in these cases they have perforce to trust to clerks and interpreters, who supply more or less an imperfect translation. I have often had to see the Deputy Commissioners, and I have found that always they are extremely busy in the offices.

13340. As a matter of fact, is the ordinary average cultivator able to obtain access to a British authority in his district?—It is hard sometimes.

13341. Do the villagers take any actual interest themselves in the village schools?—They have not come to that point yet in the villages; they do not interest themselves much in education; it is very hard to found schools in the villages because the parents will not send their children.

13342. Then it would not be of much use trying to interest the villagers themselves in the management of a village school?—I do not think so.

13343. You understand the European ideal, as well as we do; the wish is to govern with the assistance of the people; suppose we wished to introduce that ideal into Burma, could you make any suggestions as to how we should begin or where we should begin?—In the beginning, I think, there should not be administrative power given to these Councils. They should be advisory only at first. Advisory Councils can be tried.

13344. Of what nature?—The Executive Officer would be more able to select the proper people than the people themselves.

13345. Would you have a Council for each township, or a Council for each district, or would you take a village?—It would be very hard in villages

to make any Council, but in the district of course it would be easier.

13346. (*Mr. Dutt.*) If the people have the right to go to the *myook* against a decision of the headman, would that not lessen the authority of the headman?—It is for the redress of injustice.

13347. Is injustice very often done in the villages by the headman?—Yes, I have seen it sometimes.

13348. And the people would like to appeal but they have no appeal?—If they want to appeal it is very hard; the headman can fine up to Rs. 5; if they want to appeal they have to go first to the *myook*; they must pay the stamps and also the cost of the petition; the *myook* has to send it in to the Sub-Divisional Officer, and the Sub-Divisional Officer sends it to the Deputy Commissioner; it costs time and money. There should be an appeal at least to the Sub-Divisional Officer; you might have some young *myook* who has not much experience.

13349. Generally speaking, are the *myooks* as a class satisfactory?—I do not think so.

13350. Have they got sufficient educational qualifications?—Some have, but in many cases there could be improvement on that point also.

13351. Are not the boys generally in Upper Burma trained in the schools attached to the monasteries?—Yes, the primary vernacular schools.

13352. Do all the boys go through that primary vernacular education?—No; in many monasteries, even now, you have not a Government examination; they study Burmese according to the old system, one book after the other; they have a certain number of books to go through.

13353. Do all the boys receive some primary education according to the old system?—Almost always. They only learn a little of reading, writing, and arithmetic. Then some of them take to the Government system, not all.

13354. Is there a *poongyi* school in every village?—Yes.

13355. Do the people feel the household tax very heavy?—Sometimes they do.

13356. Has not the household tax been considerably reduced?—Yes, since the time of the Burmese Kings.

13357. (*Mr. Hitchens.*) Is not the household tax that has been alluded to distributed by the villagers themselves?—Yes.

13358. On the whole do they make that distribution well?—Generally I think they do it well, but in some cases, of course, they do not.

13359. And the people themselves understand that method and like it?—Yes, it depends. In villages the headman has the power of assessment; then if he has some grudge against anybody he can let it be felt.

13360. (*Mr. Meyer.*) Are these *poongyi-kyang* schools good elementary schools on the whole?—They are without system.

13361. But they do teach the boys?—They do teach the boys, and the boys, when they are there for a certain length of time, know Burmese.

13362. Would it have been better for the British Government to have recognised those schools and given them grants-in-aid, instead of starting other schools of their own?—You must introduce some system of teaching, and be able to test afterwards the instruction received in those schools. I do not think you would give grants-in-aid to the monastic schools without seeing the result of the teaching there. I should introduce some intermediate system.

13363. You think that the monks would not accept inspection?—They have accepted it in some monasteries.

13364. Does your mission get free grants of land from Government?—Now and then, when we apply for it.

13365. Small pieces of land, or considerable grants?—Sufficient for the proposal, which may be for building a school, or a church or for charitable proposals—for workhouses, say.

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13366. (Sir Steyning Edgerley.) Suppose a headman makes an unjust decision, would it be possible to arrange for an appeal in the village itself—to collect together two or three of the elders and have the case re-heard by them on complaint by the man punished?—In some of the big villages it would be possible; in the small villages it would be different, because there would be more difficulty in finding people who understand enough, or have sufficient independence.

13367. Can anything be done to improve and develop these *poongyi* schools?—Yes, by showing them the advantage of the Government grant. If the advantage of Government help is shown to the *poongyis* and the monasteries, they can be induced to join the Government system. I do not see any other way.

13368. Have you anything else you would like to add?—I think the Local Government should obtain greater independence from the Government of India, because the conditions in Burma are quite different from the conditions in India. I do not think the people will use the benefit of education against the Government as they have done in India; moreover, there does not seem to be sufficient cohesiveness for any open revolt in Burma. The denominational schools should be treated as much as possible on the same footing as the Government schools, and receive the same help, or at least greater help than they do now.

13369. What do you mean by denominational schools?—The mission schools. The teachers who have longest experience in teaching should be

admitted to be qualified, when the manager of the school certifies as to their work. The Government examinations should be the principal test as to the tone and the teaching in the school, without harassing interference.

13370. What do you allude to by "harassing interference"?—In the internal management of the school, for a special book or a special way of teaching; sometimes it has happened—I do not make any special inference one way or the other—but it has happened that it has been very harassing.

13371. The inspector has insisted on changing your system to something he thinks better?—Yes; the examinations should test effectiveness, without so much interference in the private management of the school.

13372. Is there any other point?—There should not be so many changes in the curriculum of studies; every year we have changes in the programme.

13373. Is there anything else?—When I say that the headman of the village should not have more power, this should not apply to the arbitration system, which I have seen working with complete success in different cases. I mean arbitration with the consent of the two parties.

13374. How does the arbitration scheme which you have seen work?—The two parties consent to have one man, or two men, or a certain number of men, to settle the dispute.

(The witness withdrew.)

MAUNG NYUN was called and examined (through an Interpreter).

Maung Nyun.

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13375. (Chairman.) I understand you are a Municipal Commissioner?—Yes, for six years I have been a permanent resident of Mandalay.

13376. Are the relations of the municipality with the Government satisfactory?—Yes.

13377. Ought the municipality to have more power than it has got to deal with the business of the town?—I think it has sufficient now; there would not be much benefit by having more powers; there is plenty of time for more power.

13378. Are all the orders given by the President of the municipality?—By the committee. The President issues orders only as to matters vested in him. Sometimes the proposals come from him, and sometimes from the committee, and it goes by the majority.

13379. Are you quite satisfied with the government of the town here?—There are some things that I am not satisfied about. In Burma, in the Subordinate Service, each man has to do three duties, revenue, criminal, and civil, and they cannot perform each duty satisfactorily; revenues cannot be collected in time because they have to attend to other duties; however clever a man may be he cannot perform all the three duties.

13380. What do you suggest as a remedy?—By giving these three duties to a single man, not only the Government, but the people suffer, because one man cannot go all about and see if crops fail and so on; many people have their petitions rejected because they are not in time, and their lands are not inspected at the proper time. I therefore suggest that an additional officer should be appointed.

13381. You suggest the appointment of a separate officer for revenue matters?—Yes, it would be for the benefit of both the people and the Government.

13382. Is there any other suggestion you have to make?—Only this; it is not yet time to separate Burma from India, but with regard to Government I think that the Lieutenant-Governor of Burma should have more power than he has at present. British rule is not hard on the people, but those who administer it are wanting in capability. As in the Police Department, some detective or something of that kind might be placed to check the work of the subordinate officers who administer the law.

13383. Are you talking of the Burmese or the European officials?—The young officials, both European and Burmese.

13384. You think they want to be more capable men?—Yes. Then, the Secretary of State looks to the welfare of both the Government and the people, but the subordinate Revenue Officers do not assist him properly; they only look to the increase of revenue, so that they may get good names.

13385. Do you think the subordinate officers are in any way corrupt?—Some of them.

13386. Can you give a reason for that?—The Burmese as a rule are afraid of Government Officers, so in any case of bribery or anything of that kind they are afraid to come and give evidence, and without evidence no accusation could be established. Therefore, there should be a kind of detective employed. I am not an interested person in the matter, but I received a notice issued in the Katha district declaring all the ancestral land State land. Many people suffered a great loss in mortgages and ownership also.

13387. When was the notice issued?—On the 1st March, 1907, that was the last notice. In the whole of the Katha district there is no ancestral land now; mortgages, accepted 5 or 6 years before the declaration was made, were lost altogether to the mortgagees.

13388. Whom did the ancestral land belong to?—To the people of the village.

13389. Is there any other point?—As to European officers learning Burmese, in 18 months they only learn a tolerable amount of the language, and they cannot hold communication with the Burmese people.

13390. When they have been here five or six years cannot they still converse with the people?—In large towns the Deputy Commissioners have dealings with the people, but in small towns some keep very much aloof from the people, and they do not come into contact with them.

13391. It is desirable that they should come into contact with the people?—Yes, it is necessary, because by mixing with the people and getting their advice a man is apt to make less error than if he acts alone. Then with regard to Advisory Councils,

if only one is to be appointed, the Council should be made Advisory.

13392. That would be possible?—It is not necessary to select; Government could make the appointment. Then with regard to assessment, it is necessary to appoint an assistant to the *thuyi*, but it is not necessary to give the *thuyi* more power. It would be necessary for the Government to select a special person as a *thuyi*. There are many clerks in the Government Offices in Burma. It is said that these appointments in the Secretariat are allotted, so many to Burmans, and so many to other nations; but as a matter of fact, when there are any applications and many applicants appear, the Burmans are looked down upon, while other men get the appointments. I suggest that 80 per cent. of the appointments should be given to Burmans. Other nations come to Burma for trade and for business, only to take away the money

from the country. I suggest that although they may not be prohibited altogether, such rules as are adopted in South Africa should be adopted here; I would limit the number of immigrants. *Mawng Ngun.*
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13393. (*Mr. Hichens.*) What language is spoken at the municipal debates?—English and Burmese, both.

13394. Are the important speeches of the Chairman translated into Burmese?—Yes.

13395. (*Mr. Dutt.*) Have you lived any part of your life in villages?—I have only visited them; I have not lived there.

13396. (*Sir Frederic Lely.*) What is the chief tax levied in Mandalay?—The house-tax and land-tax.

13397. Does that give satisfaction to the people?—They have no objection.

(*The witness withdrew.*)

Mr. H. N. HIRJEE was called and examined.

13398. (*Chairman.*) What are you?—A Parsi, resident in Mandalay. I am a lawyer and advocate.

13399. What is it you wish to tell us?—The Executive Officers have not the time to be in touch with the people, and the officials do not in any way evoke the sympathies of the people so as to obtain at first hand the information that they want.

13400. How is that manifested?—They are not in touch with the people at all. The source from which they get information is the subordinate officers, and the subordinate officers in Burma, generally, are persons who have got interests or prejudices in the matters into which they enquire; therefore I do not think the superior officers get the correct opinion of the people or gauge the feelings of the people as probably they intend to do.

13401. Are most of the subordinate officers Burmans or Indians?—Mostly Burmans.

13402. Do the subordinate officers mix with the people?—Even if they are in touch with the people, although they may know the opinions of the people, yet they are not courageous enough to pass them on to their superiors without varnishing them.

13403. What remedy would you suggest?—The officials ought to have greater opportunity to move about among the people and to know them. Now they are pressed down with a load of correspondence and work, and it is very seldom that persons who are in charge of important districts are able to go out and form the acquaintance of the people.

13404. How long do the District Officers tour in the course of the year?—So far as Mandalay is concerned, I do not think the tours extend for more than a week.

13405. Do you know any others?—I know most of the districts in Upper Burma. In small districts where they have very little work, of course, Deputy Commissioners are able to move among the people more than they can in Mandalay. Another matter is this: I think that they ought to be relieved from the civil and judicial work that they have to do; that would give them better opportunities to move about than they have at present. Then as to Advisory Boards, the people are not sufficiently educated to give advice on matters if they were referred to them; the principle is good, but I do not think you will get the materials from whom disinterested advice would be obtained.

13406. Why not?—Because with Burmans, as a rule, unless you have got sympathy with them, it is not likely that they will give the real feelings of the people or their own personal feelings in the matter, but it will always be varnished with some gloss, so as to suit the requirements of the officials.

13407. Do you say that the officials have no sympathy?—If the people believed that the officials were sympathetic, they would openly come forward and frankly express their feelings; it would be another matter; but I do not think that with the

present state of education in Burma, the Burmans will do that.

13408. Is it that they are afraid of the District Officers, or afraid of their own fellows?—It is not that they are afraid of their own fellows; they seem to be under the impression that if the District Officer intends that a certain measure should be carried, they should join with him rather than oppose him.

13409. What opportunities have you of knowing the country?—I have been 32 years in Burma, in Mandalay 20 years, and I know the people intimately; I know their language.

13410. You think they would speak more openly to you than they would to the District Officer?—They would.

13411. Have you any other suggestion to make to us?—The District Officers should be less oppressed with work and instead of keeping aloof from the people, as they generally do in Burma, they should try to have better intercourse with them, and it is possible then that they might be in a position to judge of the feelings of the people. At the present moment with the exception of a very few District Officers, they do not actually know the state of affairs in their districts except through their subordinate officials, and these latter are very much interested in conveying false impressions to their superiors.

13412. Why should that be so?—Under the belief that, by doing so, and supporting any measures which have been suggested by a higher official, they will be courting his favours; the Burmans, as a rule, are flatterers.

13413. Would not the District Officer know whether the people were flattering him?—That is so, if he got in touch with the people. As a rule, the District Officers do not get in touch with the people; there are a very few exceptions of persons who are bold enough to speak out their mind.

13414. Is that want of touch decreasing or increasing?—I am afraid it is increasing, because the District Officers do not mix so freely with the people as they used to do in the olden times.

13415. On account of too much work or on account of other attractions?—Besides too much work, there is the aloofness between the officials and the private classes.

13416. (*Mr. Meyer.*) Do District Officers not go on tour sometimes?—Occasionally they do.

13417. And when they go on tour do they not go to the villages and talk to the people?—They talk more with the subordinate officials.

13418. Have you been in a village when the District Officer has been on tour?—I have often been to townships and villages at the same time.

13419. And you have seen him keep aloof from the people and speak only to his *myooks*?—Not keep aloof; they are almost always surrounded by their own officials, and not in touch with the people.

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Mr. 13420. Is not a *myook* occasionally punished?—
H. N. Hirjee. He is, but very seldom.

13421. Does that show that the District Officer is entirely in the hands of his *myooks*?—No; it does not. When the *myooks* get punished, it is only in glaring cases; in 99 cases out of a hundred they do not get punished at all.

13422. You desire the District Officer to be relieved from civil and judicial work. That has been done, I understand, in Lower Burma?—It is being done in Lower Burma.

13423. Would you carry that to the magisterial work at all?—I would entirely relieve the Collectors of magisterial work also.

13424. Are you a member of the Mandalay municipality?—Yes.

13425. Have you sufficient powers there?—I think so.

13426. Is the work transacted by committees, or by the Council as a whole?—There are some Standing Committees on matters of finance and in connection with sanitary matters and otherwise, but their recommendations are always placed before the Council, and approved or disapproved.

13427. Have you to send much up to Government for sanction, or can you do most of the things you want to do yourself?—There are certain limits by which we are bound down by the regulations, and over those limits it requires the sanction of Government.

13428. Who passes your budget?—The Local Government.

13429. Does the Commissioner have much to do with you?—He often calls us to order if we go beyond our powers or the rules framed for our guidance.

13430. Are the Burmese clerks inefficient?—They are efficient to a certain degree; they are efficient in light work, which does not require a great deal of intelligence.

13431. Could you trust a Burmese clerk to draft a letter from your instructions?—No.

13432. (Mr. Dutt.) How long have you been in Upper Burma?—Twenty years. I came here just after the annexation.

13433. Have you to constantly visit villages?—Yes, I have got lands in several villages.

13434. Is the village administration under the headman on the whole satisfactory?—I think it is only a nominal administration by the village headman; I do not think he has got that tremendous influence that Government thinks he has.

13435. The headman has some criminal powers?—Very light criminal powers in very petty cases; in some cases he has civil powers.

13436. In that way has he influence over his fellow villagers?—I do not think I can say that they have much influence over the people in the villages; there may be fear of the village headman.

13437. Are they not generally elected by the people themselves?—Very seldom; in the matter of these elections, sides are generally taken by the villagers.

13438. Is that frequent?—It is always the case; sometimes you have men who are not desirable at all.

13439. Generally has the man a sort of hereditary claim as a headman, and the villagers elect him in consideration of his hereditary claim if there is no objection against him?—The hereditary claim is considered so far as Upper Burma is concerned, as giving a right to the office, and, knowing that, villagers generally support the person with the hereditary claim.

13440. Have you any suggestions to make to improve the class of headman?—Unless you can get men of position and standing to become village headmen, it would be very difficult for me to suggest any way of getting a better class of men.

13441. Is not the best man available generally elected?—No, that is not my experience.

13442. What other system of selection would you suggest to get better men?—I would suggest that the voters should have a certain qualification in virtue of having land or having certain means up to a certain limit, and on their election the appointment should stand. If you have the whole village to elect, you find a lot of paupers and bad characters in the village take part in the election.

13443. If a number of leading men were elected or appointed to give advice to the District Officer in important matters, would that bring him into closer touch with the people?—It would, certainly. Many District Officers do consult the leaders of the different communities, and very often they are guided by them.

13444. Therefore, if an Advisory Board was created on that method, might that help to bring the District Officer into a little closer touch with the opinions of the people?—I doubt it.

13445. You would rather let the District Officer consult such men as he himself selects on a particular occasion?—Such men as he himself selects by his own experience or the opinion of his predecessor. I would not have a man nominated, or made public, as a person who is adviser to the District Officer, because the people are not sufficiently educated to keep themselves away from any temptation.

13446. You think there are men whom the District Officer could send for and consult with advantage?—Yes.

13447. (Sir Frederic Lely.) Is your native language Gujerati?—Yes.

13448. Have you made a study of Burmese and can you talk it quite freely?—I can talk it and read it, and write it.

13449. Is there any discussion at the municipal meetings?—Yes.

13450. The Municipal Councillors have their own opinions and express them?—Yes.

13451. Do you see any objection to making a portion of them elective?—At present a portion of them are elective, so far as Mandalay is concerned.

13452. You do not consider that any change is advisable in the constitution or the management of the municipality in a place such as Mandalay?—I do not think the system of election brings in the best class of men. I would not advance further in that direction.

13453. Have you any suggestion to make for any change which would be desirable in municipal government?—If I suggested any change it would be to go back to the old system, that is the system of nomination. In elections very often people are guided in the results by the persons who secure their sympathy, and you do not often get very respectable men to go round amongst the lower classes and enlist their sympathy; so that very frequently you find that men who have no position are elected in preference to men who have a certain standing in society. That prevents many men of position from coming forward for nomination.

13454. Would you like to see the Chairman elected?—I do not think the members are sufficiently advanced to have a Chairman elected from themselves.

13455. As a matter of fact, can a raiyat or an ordinary cultivator of any sort make fairly sure of access to a European Officer?—No; he would not dare to do it. There is always a fear of the Government Officer among the raiyats and the villagers.

13456. Is that not rather a vague feeling?—It may be a vague feeling, but that is the feeling. Probably you would be right if you said that it was in consequence of the way in which they were treated in Burmese times.

13457. And in consequence of their ignorance of the personality of the officers?—Not the personality of the officers; they seem to impute a very high position to an officer, and they dare not go before him for fear that they may be hurting his feelings.

13458. They really know nothing of him?—They know nothing of him.

(The witness withdrew.)

HLE THIN AT WIN WUN was called and examined (through an Interpreter).

13459. (*Chairman.*) What is your occupation?—I have no occupation at present. I am an ex-Minister to the Burmese King Theebaw. I live in Mandalay.

13460. Do you know the country outside Mandalay as well as Mandalay itself?—Tolerably well.

13461. In the times before the occupation was it easier for the villagers to get at the officials than it is now?—The same as under the British rule.

13462. The last witness told us that it is very difficult for the peasants to get at the British Officers; is that a new thing or an old thing?—It is not particularly difficult at present.

13463. Is it easier than it was?—On occasions they could go to any Court in Burmese times as they can at present. There is no change.

13464. Would it be possible for the officials to know more about the people than they do at present?—It would be much better if they would.

13465. How do you suggest that they could do that?—Instead of a person having to appear personally to make an application in any case, his written application might be accepted.

13466. Are the officials sufficiently helped by the headman of the village?—Some of the headmen fail in their duties. There are ignorant headmen, but they are very few.

13467. Are the *myooks* good officers?—I do not know them.

13468. (*Mr. Meyer.*) Do you know anything about our system of land revenue assessments?—I do not know much, only a little, what concerns myself.

13469. Which would you think better, to have a big *thathameda* and no special land revenue assessment, or to have a small *thathameda* and a land

revenue assessment as well?—I prefer the increase of the *thathameda* without a land tax.

13470. (*Mr. Dutt.*) Had the headman in a village more influence before than he has now, or has he still the same influence?—He has not so much as before, because he has to go specifically according to law.

13471. Is the proper man generally elected as headman?—It goes by hereditary claim, and when there is no hereditary claimant the headman is elected by the votes of the villagers.

13472. But generally are the men elected fit for the post?—Yes, as far as I know.

13473. And do they on the whole do useful work in keeping order in the village and settling disputes?—Now they do not settle any disputes; they have no power; disputes all go to the Courts, but they look after the peace of the village.

13474. You say you would prefer a big *thathameda* to a small one with a separate land revenue assessment; why?—Because in the *thathameda* the land revenue will also be included.

13475. You would like to pay the whole as *thathameda*?—Ten per cent. of the total annual income including the income from land should go as *thathameda*.

13476. Have you to pay more now?—Some have to pay more, some less; it is not equal.

13477. (*Chairman.*) Was there any right of appeal in Burmese times?—Appeals might be made to the High Court.

13478. Appeals on revenue questions?—Yes, and if the High Court refused to take notice a man could go to the King.

(*The witness withdrew.*)

MAUNG KAN BAW was called and examined.

13479. (*Chairman.*) You are an advocate of Mandalay?—Yes. I have been seventeen years in Mandalay town. I belong to Lower Burma.

I would give Local Governments the power of borrowing, and would propose that they be permitted to pledge the revenue from certain sources to liquidate the sum so borrowed.

In Burma the Chief Officer should be a Governor or at least a Lieutenant-Governor of the 1st class with all the necessary powers inherent to that office.

I think the influence of the departments of Government of India is towards uniformity, and that no measures of reform are necessary. The Imperial Secretariat does consider matters from a purely departmental standpoint. A single example will show this, *i.e.*, when Mr. Smeaton was in favour of the abolition of opium trade in Rangoon, the Imperial Secretariat did not listen to it. It looked at it from a revenue point of view, thinking it would reduce the revenue considerably. Reforms are undoubtedly due to the joint influence of both the provincial Government and the Government of India; it would be desirable to permit the provincial Government to develop their own administration on their own lines.

I would not curtail the right of appeal in either administrative or personal matters.

The tendency has been to decrease as much as possible the returns and information called for from Local Governments. It is not desirable to make any alteration in regard to the present arrangements for control of expenditure in division and districts. The position of the Commissioner is quite sufficiently strong and adequate weight is given to his views.

Executive Officers have sufficient opportunities for personal contact with the people, but these are not fully availed of, the tendency being to treat the people generally as a conquered race. The staff of officers in a district is considerably undermanned, and in consequence officers are considerably overworked; a larger staff would improve the conditions

and permit more attention being given to the public interest than at present. The grant of larger powers to Commissioners, Collectors and other local authorities must naturally involve greater care in the selection of these officers, less regard being had to seniority. Transfers are unnecessarily frequent. This would be obviated by increasing the number of officers appointed to districts. In my opinion, these officers should have a larger power in regard to expenditure, etc., than at present.

13480. You do not wish to curtail appeals either to the Government of India or to the Local Government. Do you yourself have to conduct many of these appeal cases?—Yes, a number of them in the Courts.

13481. If one appeal was allowed would that not be sufficient?—No, because the people of the country are never satisfied until their appeal has been finally decided by the highest authority.

13482. Was there any right of appeal in Upper Burma before the British took possession?—I do not know what was the arrangement during the Burmese time.

13483. You think that if there was a larger staff of officers, more time would be given to the popular interests than at present. In what direction?—We have one Headquarters Assistant in Mandalay town; he is over-worked with his numerous duties; he is Collector of Revenue and Stamps; also Collector of Income-tax; he is also Senior Magistrate, and he has to try all the criminal cases; he is over-worked, so that he does not get time to get about.

13484. What are the particular things to which, if he had more time, he could give more attention?—If he were relieved of the burden of these numerous works, he could come into contact more with the people of the town—he could go about amongst them. Now he cannot leave the Court, or he is done up when he leaves the Court.

Hle Thin At Win Wun.

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Maung Kan Baw.

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Baw.
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13485. Would you say the same thing as regards the Deputy Commissioner?—On account of the appointment of the Headquarters Assistant, the Deputy Commissioner has been a little relieved. He himself, however, has much to do, too; besides his position as Deputy Commissioner, he has to try cases as District Magistrate, and also has to act as President of the municipality.

13486. Is there much reluctance on the part of the District Officers to go about amongst the people?—No; but much of their time is occupied by their work. They have not much time to go out.

13487. Have they any wish to go?—Some District Officers do not wish it.

13488. Do you notice that particularly with regard to the headquarters officers?—Yes, amongst most of the younger and newly appointed officers.

13489. Do they wish to stay away from the people or mix with them?—The old officer liked to mingle with the people, not the younger officers.

13490. Is that very noticeable?—Well, it is so.

13491. Are you a member of the Municipal Council?—I was until last year.

13492. Are you satisfied with your share in the government of the town?—At the time I was there, yes.

13493. (*Mr. Hichens.*) You have some experience of both Upper and Lower Burma?—Yes.

13494. You know that the two systems of government differ to some extent: would it be a good thing to bring them into uniformity?—Undoubtedly.

13495. For example, should there be one Court of Appeal for the whole of Burma?—One thing I want to explain is this: we have to be specially enrolled as advocates; why should we be shut up in Upper Burma, and not allowed to practise in Lower Burma, when the rules of the Courts in Upper Burma allow advocates from Lower Burma to practise in Upper Burma. Why should there be two opposing rules? The Chief Court has one rule and the Judicial Commissioner in Upper Burma has another rule; the Judicial Commissioner of Upper Burma allows those who practise in Lower Burma to come and practise in Upper Burma, whereas in Lower Burma we, from Upper Burma, are not allowed. I do not see why such rules should be enforced against professional people.

13496. Would you like to see one Court of Appeal, say, at Rangoon?—It would be very good, but the distance is too great; you could form one Court and the Appellate Judge could travel about; that would be another thing altogether. If appeals had to go down to Rangoon it would be a great distance.

13497. (*Mr. Dutt.*) Would it be for the advantage of the people if the Judicial Court in Upper Burma was made subordinate to the Chief Court at Rangoon instead of being independent?—Independence is much better for the people of the Upper Province.

13498. Would it not benefit the people if it was made subordinate?—No, not at all.

13499. At present there are two sets of decisions? Does that cause any inconvenience?—No.

13500. You say that in your opinion District Boards are inadvisable; do you say that with regard to Upper Burma or Lower Burma?—Upper Burma.

13501. Should a District Board be formed in Lower Burma where there is a District Cess?—Even if a District Board is formed in Lower Burma the Deputy Commissioner will not listen much to those who are appointed.

13502. Would it bring the leading people a little more in touch with the administration, if they were invited to attend discussions?—Undoubtedly.

13503. And in that way it might have a beneficial effect?—Undoubtedly.

13504. Do you think therefore that the experiment ought to be tried in Lower Burma?—I think so.

13505. Do you recommend that larger powers should be given to *thugyi*s?—Some of the *thugyi*s in Upper Burma have been entrusted with certain powers to try petty cases in their circles; others are not so empowered; they can fine the villagers, they can instruct the villagers to do such and such a thing, and when the villagers disobey, they can fine them. If any civil matters arise in the village, the *thugyi* has power to try petty cases. I think every *thugyi* should be so empowered.

13506. Would you recommend that the headman should be associated with a few other villagers, so as to form a sort of village council?—It is impossible, because the villages are too far away from each other.

13507. You would not recommend the same sort of council to be formed, either in townships or at the headquarters of districts for the Collector or the township officer to consult in certain matters?—No, I think the time has not yet come for that.

13508. (*Sir Frederic Lely.*) Is your chief contact with the people by means of your clients?—Not only that, I see people as I am moving about in society.

13509. Are you a land owner and in that capacity to some extent in contact with village life?—Yes.

13510. In your intercourse with the people, more especially with your clients, do you find that they are under false impressions or false beliefs with respect to the policy of Government, or the character of its officers?—None of my clients have spoken to me about the characters of officers.

13511. You think that there is not quite sufficient sympathy between Government officers and the people?—There is not much. I have had some people bring to my notice that they have been very badly treated by the Executive Officers in the district.

13512. What do you mean by the "Executive Officers"?—*Myooks* and Sub-Divisional Officers and police officers.

13513. And have they applied to the higher authorities?—Yes. The appeals were sometimes upheld and sometimes dismissed.

13514. Then they were dismissed because the appellant's case was not made out?—Yes.

13515. You formed your opinions chiefly from statements made to you by disputing litigants?—Yes.

13516. (*Sir Steyning Edgerley.*) With regard to the abolition of the opium trade in Rangoon, were all the reasons given by the Government of India for differing from the local point of view ever published?—I have read in the *Rangoon Gazette* or the *Rangoon Times* that Mr. Smeaton was in favour of the abolition of the opium trade.

13517. You really have no authoritative knowledge of what the reasons of the Government of India were?—No.

13518. You simply infer that they looked at it from a revenue standpoint because they did not accept the proposal?—That is the reason.

13519. There may have been other reasons?—I gathered from what I read that the idea was because of the amount of revenue it would involve.

13520. As to the power of appeal, is that the same in Lower and Upper Burma?—I think so.

13521. Do you know section 8 of the Upper Burma Act? Does that limit the right of appeal a good deal?—Yes, it is limited, more so than in Lower Burma.

13522. Have you hear of any harm coming from that limitation?—As far as my recollection goes, no.

13523. Would it do Lower Burma very much harm if appeals were limited in the same way as in Upper Burma?—Upper Burma is different from Lower Burma.

13524. (*Mr. Meyer.*) You say, "The Chief Officer of the province should be a Governor, or at least a Lieutenant-Governor of the first class"; what do you mean by that; is he not a Lieutenant-Governor now?—We have a Lieutenant-Governor now, but you would have more extended power if you had a Lieutenant-Governor of the first class appointed to the province of Burma.

13525. Do you think there are two classes of Lieutenant-Governors, a first grade and a second grade?—That is what I think. On referring to the Civil Lists I found that the Bengal Lieutenant-Governor is drawing more than our Lieutenant-Governor is here. However, I withdraw the "Lieutenant-Governor" and say "Governor."

13526. With regard to what you have said as to the opium traffic, are there not a good many Indians and Chinese in Rangoon who are fond of opium?—Undoubtedly.

13527. And are there not a great many Burmans, who unfortunately have taken to opium?—There are too many now from the respectable families; most of the young boys have been ruined.

13528. When the Government of India refused to suppress the opium trade in Rangoon altogether, is it not possible that it would have been a great hardship to these people to deprive them of opium altogether?—Well, they could be cured.

13529. You spoke against the curtailment of appeals. Are you aware that in the Civil Procedure Code there is no second appeal on questions of fact? Might not that be applied in administrative matters?—In administrative matters when a party is aggrieved, as far as his personal affairs are concerned, I do not think the right of appeal should be curtailed.

Mr. D. H. R. TWOMEY, I.C.S., was called and examined.

13540. (*Chairman.*) You are the Commissioner of the Mandalay division?—Yes.

I would not delegate further duties to Deputy Commissioners who have their hands full already. In my experience the Local Government is extremely loth to interfere with orders of Commissioners, and Commissioners are not less reluctant to interfere with orders passed by Deputy Commissioners. I think it is undesirable to restrict the power of review by Commissioners and the Local Government, as I regard it as a necessary safeguard against hasty and ill-considered action.

The chief obstacle to intercourse between the Executive Officers and the people is the constantly increasing volume of routine correspondence, reports, and returns by which Deputy Commissioners are tied to their offices and prevented from devoting a proper share of their time to mixing with the people. District Officers on the whole are less in touch with the people, and less accessible to them, than formerly. The change is more noticeable in the heavier and more important districts. The remedies I would suggest are as follows:—

- (a) The appointment for each district of a headquarters Assistant who would relieve the Deputy Commissioner of most of the routine work, and would in fact "run" his office for him, but the Deputy Commissioner's responsibility should be fully maintained. This officer need not always be an Assistant Commissioner. Assistant Commissioners would be necessary in the heavier districts of Lower Burma, but in less important districts Extra Assistant Commissioners or even senior *myooks* with English qualifications would answer the purpose. In many districts the headquarters Assistant could take charge of the treasury as well.
- (b) An improvement of the ministerial class by better training and better pay. At present the clerical staff is worse in Burma than in any other province, and the head of every office has to waste much time on work which in other provinces is capably performed by clerks. I think that an examination should be instituted for English-writing clerks.

13530. Are you speaking of a Government officer or of a raiyat, or both?—Both.

13531. Is there not a highly paid Secretary in the municipality?—Yes.

13532. Is it possible, instead of having that Secretary, to have a full-time Chairman?—If you appoint a separate President, if he is a private gentleman, it will be all right if he can give all his time to the welfare of the municipality.

13533. The Deputy Commissioner, you say, is overworked; would it be possible to relieve him of the Chairmanship of the municipality?—Undoubtedly.

13534. A witness told us that there were a great many mistakes in the stamp duties here; is that your experience as an advocate?—My experience is that if people apply in time they get the money back. A good many mistakes are made.

13535. Are there many appeals against the *thuggis'* decisions in village cases?—Yes.

13536. Are you in favour of allowing these appeals?—I think so.

13537. You do not think that that will lessen the authority of the headman?—No not in the least.

13538. To whom would you allow the appeals?—The present appeal lies to the township officer. I would have it to the *myook*.

13539. And in civil matters, suppose there were separate Courts, would you leave it to a separate Court?—If we had separate Courts it would have to go up to the District Court.

(*The witness withdrew.*)

I do not advocate a general increase of pay. But each divisional and district office should have a few better paid appointments to be filled by men selected in the manner suggested above. Executive Officers, as a rule, speak Burmese with sufficient fluency.

An increase in the administrative staff is required to relieve Deputy Commissioners as indicated above. Large increases are also required in the Forest Department and Public Works Department. The number of superior officers, specially in the Forest Department, is at present altogether insufficient for the purpose of controlling the subordinate staff, and the subordinates have a wide field for petty extortion and oppression with small risk of detection. No reductions in the area of district or other charges are necessary in this division.

Less regard should be paid to seniority in promoting Assistant Commissioners to district charges. Commissioners are appointed by selection from senior Deputy Commissioners, and it seems desirable to apply the same rule in appointing Assistant Commissioners to be Deputy Commissioners. The Deputy Commissioner is the most important link in the chain of administration, and thorough efficiency is in my opinion more important, and the effects of slackness and incapacity are more far-reaching, in the case of the Deputy Commissioner than of any other authority. At present I should hesitate to enlarge the powers of Deputy Commissioners as a class or to relieve them from control to any great extent, owing to the marked inequality of individual officers. Moreover, while appreciating the fixity of tenure which is an ordinary condition of Government Service, Government is perhaps too lenient and long-suffering in dealing with officers whose inefficiency is clearly established. Private business firms do not tolerate perversity and incompetence in their *employés*, and it is not easy to understand why Government should be less exacting.

I do not think that transfers are unnecessarily frequent.

Institutions such as Advisory or Administrative Councils are quite foreign to the ideas of the people and it would be useless to introduce them. Commissioners and District Officers can always ascertain local opinion without the intervention of fixed Councils. All that is necessary is to relieve officers of the mass of routine office work and give them

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time to move about their charges and talk freely with the people. Burma is already ahead of most of the Indian provinces in its system of village administration. The village headmen have substantial powers for the disposal of petty criminal and civil cases and in police and sanitary matters. They are also the revenue collectors of their charges. I think they have all the powers that can usefully be exercised by them.

13541. You have served as Deputy Commissioner in nine different districts?—My services were a good deal in request in the Secretariat; I was several times brought back from districts to serve in the Secretariat and then sent back to a different district; in those days transfers were much more frequent than they are now.

13542. Was that on the whole to the disadvantage of yourself and the district?—Yes, I certainly fancy so.

13543. You say that full powers of remission might be given to Commissioners in the case of land revenue and fishery rents?—Yes. The full powers that are now exercised by the Financial Commissioner might be delegated.

13544. If the limit of remission is different in land and fishery revenue, under the present regulations, you would assimilate those powers of remission?—Yes.

13545. Suppose it was possible to relieve the Deputy Commissioners of some of their duties, are they, as a rule, men of such capacity as to be entitled to the delegation of further power?—I think it would be unsafe to delegate any further powers unless the Deputy Commissioners were selected with greater regard for their individual qualifications; the standard is not sufficiently high.

13546. Is that because the power of selection is not used?—Yes, I think seniority is too much the governing factor in appointing Deputy Commissioners.

13547. And you would insist, for the advantage of the province, upon the power of selection being used to the same extent as in the case of Commissioners?—Yes.

13548. Suppose a man is not to be promoted to Deputy Commissioner, would you retain him at his present post or would you place him elsewhere?—I think he might be retained as an Assistant Commissioner.

13549. You say that the Local Government has taken action within the present year and delegations have been made to Commissioners and Heads of Departments. In what direction has that action been?—Chiefly powers have been given to sanction expenditure under the Civil Service Regulations.

13550. Might they easily take some further action?—Not very much; they have delegated almost as much as they could be expected to.

13551. What service had you got before you were promised to be a Commissioner?—Twenty years.

13552. A man with 20 years' service ought to have sufficient knowledge of the country and sufficient responsibility to accept a good deal of power?—Yes.

13553. You think that on the whole your decisions are not interfered with by the Local Government? Is your opinion sufficiently consulted before the provincial Government issues orders?—It is always consulted before any important action is taken. The Government is very loth to take action without consulting the Commissioners.

13554. And equally loth not to interfere with their decisions?—Yes.

13555. All you want is some further delegation of power?—Yes; it is difficult to specify the powers exactly off-hand.

13556. To what is the constantly increasing volume of routine correspondence due?—To the multiplicity of various departments at the head of affairs—the Excise Commissioners and Sanitary Commissioners and Settlement Commissioners and various authorities that did not exist before—the increasing complexity of the system of Government.

13557. It is due to the fact that sometimes your clerks will insist on writing letters in your name when you yourself have suggested a brief handing over of files of correspondence to your Deputy Commissioner or your District Superintendent of Police?—No, no letters are written without my authority.

13558. It has been suggested to me that sometimes a Commissioner says, "Send these cases across to so-and-so," and thereupon the clerk writes a long official letter?—I do my best to check that.

13559. But there is that tendency?—Perhaps that is so.

13560. The clerks perhaps deliberately do it?—I think it is perhaps more from stupidity than anything else.

13561. Have you taken steps to check that tendency?—Yes; we try to send the papers in original as far as possible, so as to avoid copying; of course there is always a risk that papers may get mislaid, and then there are no copies to refer to.

13562. If there was some delegation of power to Deputy Commissioners, the Commissioners would be released from being tied to the office in the way of which you complain?—Yes, if the Commissioners were at the same time relieved of routine work.

13563. Would not that of itself relieve them of some routine work? If a subordinate officer has to write to you, and you have to write to your subordinate officer, there may be three unnecessary letters written?—Undoubtedly; it would certainly decrease the work if further powers were delegated to Deputy Commissioners. The main point is whether the Deputy Commissioners are fit to exercise them.

13564. Would this appointment of an extra headquarters Assistant be really any relief?—I think it would; you would have a general supervision, instead of attending to the actual detail drudgery yourself.

13565. You do not think you would have to supervise his work over again?—I do not think so; he would be a better trained man than an ordinary clerk.

13566. Owing to the badness of your clerical staff have you to refer letters backwards and forwards for explanations as to what a particular letter really means?—No, it is not so bad as that. Most of the letters have to be drafted by one's self; it is very seldom you have in Burma a clerk capable of putting up a decent draft; routine letters in India can be drafted by clerks and then just signed by the officer concerned.

13567. And the remedy is to employ a better class of clerks?—To improve the class of clerks.

13568. One witness told us that he wanted to see 80 per cent. of the clerkships reserved for Burmans, as against men of any other nationality; is that an excessive proportion?—I do not see any advantage in an arbitrary rule of that kind.

13569. Could you get, without serious loss of efficiency, so high a proportion of clerks as 80 per cent. of Burmans?—As a matter of fact I think it is 80 per cent. because we cannot get others, but they are by no means efficient.

13570. You are not in favour of increasing the powers of municipalities as such?—No. My experience has not led me to recommend that at all.

13571. Nor do you suggest the creation of District Boards as in other parts of India?—No; I do not think Burmans take sufficient interest in these matters.

13572. Would it be worth while to make an experiment?—I think the experiment was made once, and it was found that these institutions did not take root at all. There is a sort of a germ of that in the village already; the men of standing in the larger villages form a sort of committee which acts as a check on the village headman; they are called the *thamadis*, or elders; the headman generally consults them in any matter of importance. It is an informal sort of arrangement. If

these men were given the functions of an Advisory Council or given any definite status in that way, it would act as a very serious check on the *thugyi*; they would weaken his authority a great deal.

13573. It was suggested to us that not only might they weaken the authority of the headman, but that they themselves, because they had an official position, would be marked men in the village?—Exactly. Their value at present arises from the fact that they are entirely the nominees of the villagers themselves, and that they have not got any power or special recognition from Government.

13574. Would the same sort of reasoning apply to District Boards?—I think so, except that there is no germ of that sort in the case of the districts; the district is a purely British institution; the village is an indigenous institution.

13575. You suggest that there is both perversity and incompetence among the subordinate Imperial Officers?—Yes, I think so certainly; I had the Deputy Commissioners chiefly in mind. There have been several cases in the last 10 years of Deputy Commissioners who should have been dispensed with.

13576. (*Sir Frederic Lely.*) In the case of inefficient native subordinates, would you suggest a system of proportionate pensions in order to get rid of them?—Each case ought to be judged on its own merits. If the officer is good enough for a subordinate appointment, you can leave him in that appointment; if he is absolutely perverse, you should get rid of him by a proportionate pension. I am not sufficiently versed in financial matters to judge whether that would be economical, but I would suggest that if there is nothing in the financial rules against it, that would be a good way of dealing with such cases.

13577. If you had a system of that kind, would it not have a demoralizing effect on the native Service; a native, usually or often, is an old man at 40 or 45; would it not tend to make some of them rather wish to qualify for pensions?—Men of that sort are better got rid of.

13578. Would not the tendency be to introduce that feeling?—I do not; it is worth trying at any rate; you cannot judge as to what the effects would be.

13579. Is there any system in your division by which the District Officer sets apart a certain portion of every day for the reception of anyone who wishes to come and see him?—I see people who come to visit me in the mornings, before I go to my office. There is no fixed hour. I think some Deputy Commissioners have fixed times, but that is not so in my division.

13580. Would it not be a good thing to have, as part of your ordinary arrangements, a fixed time at which all people might come and see you, so that they might be sure of the open door?—Yes; but Burmans are very reticent; they will not come, if you fix a time like that; they would prefer to come at some other time; they do not want to be seen by other people.

13581. You do not think, perhaps, it would be of much practical good?—I do not think it would. Some Deputy Commissioners have notice boards stuck outside their compound saying that they are visible from 8 to 10 in the morning, and so on. I do not think it is of much effect; you do not see any more people there than in offices where the matter is left entirely open.

13582. You do not approve of the establishment of District Boards such as exist in India?—No. I doubt very much whether they would take root at all in Burma.

13583. What means would you suggest for ascertaining popular opinion, if it is thought advisable to secure popular help in the administration?—I think the Deputy Commissioner should call together the principal people of the town or village from time to time as he goes on tour and at headquarters, ascertaining their views on important matters as they arise. I am not in favour of formalising the village constitution.

13584. You said that village government would be more or less paralyzed, if it was officialized. Might that not be obviated by great care on the part of the Government officers to make it clear that the village was left to itself to take its own course, provided always that the people desire self-government?—I do not see what additional advantage is gained by officializing village affairs.

13585. Only that you secure the advantage of popular opinion?—But we have that already. The village headman consults his elders before he takes any important action.

13586. You mean under the Village Act?—No; they are not recognized under the Village Act at all; I refer to the village *thamadis*, as they are called.

13587. But there are many branches of administration not included in the Village Act; for instance, if a village well has to be dug, the Government takes no part in that?—That is left entirely to the villagers themselves. That is just the sort of thing the village headman would consult his elders about. We have not touched that system at all, we have left it to itself altogether.

13588. At present is there no arrangement under which public funds are devoted to local Public Works of any sort; do you leave them entirely to the villagers?—The villagers have nothing to say to the expending of the District Fund; that is the only local fund there is.

13589. One of the obligations laid on the headman by the Village Act is the keeping up of communications; is he supplied with money to do that?—No; that is supposed to be done free; it is generally clearing the jungle; they do not have to make roads or bridges.

13590. Seeing that a more or less complete system of village government already exists do you not think that it would be well to go still further in that direction in the way of self-government?—I think it would be better not to interfere.

13591. (*Mr. Dutt.*) You say you think it undesirable to restrict the power of review by Commissioners and the Local Government. Do you mean that you would not restrict the right of appeal?—There are a great many matters in which an appeal does not lie, but in which the Local Government has powers of revision. Whatever the powers are, I would leave them alone.

13592. If you dispensed with the services of a Deputy Commissioner, would you recommend a proportionate pension?—It would be a good plan to rid the province of incompetent people by having a system of proportionate pensions.

13593. Would it be the only possible plan?—I do not know; in many cases it might be better to limit the power of subordinates; a man might be allowed to remain on for some time as an Assistant Commissioner, if he proved that he was incapable of running a district properly. In some cases he might be so perverse and incapable that you might think it best to get rid of him and give him a proportionate pension.

13594. Have you any suggestion to make to strengthen the influence of the Commissioners or to increase their responsibility and their authority?—No. I think the Commissioners have got a very fair day's work already. I would not increase their powers or their responsibility. I think they are fully occupied in looking after the Deputy Commissioners who are under them. In Upper Burma the Commissioners are also Sessions Judges; a considerable amount of time is taken up in judicial work. In Lower Burma, where they have no judicial work it might be different; there you might give additional responsibility to the Commissioner, but not in Upper Burma.

13595. In course of time in Upper Burma also might the Commissioners be relieved of judicial duties?—It will take time; for a great many years to come, the judicial work will not be sufficient to justify the appointment of separate Judicial Officers.

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13596. Has the Commissioner to make a tour for a certain specified period during each year?—No.

13597. What is the usual duration of his tour, in the year?—It varies with different divisions; I am absent from headquarters for 60 to 100 days in the year.

13598. So that you see a great deal of the interior, the villages and townships?—Not very much of the villages; we spend most of our time in visiting headquarter stations. Most of the work is at headquarters; we do occasionally tour in the interior too.

13599. Are you generally satisfied with the class of *myooks*?—They have improved greatly of late years, and they are improving year by year.

13600. Do you require any educational qualifications before appointing them as *myooks*?—There are two kinds of *myooks*; officers appointed after a competitive examination, and those appointed direct. The educational standard is high in the case of those appointed by competitive examination; they must have passed the First Arts examination of the University before they are admitted to the competitive examination at all. As to the others, no special standard is required, but they are men who have had from 5 to 10 years' service in Government employment in some other capacity, and they are generally picked out for their intelligence and general capacity; their educational qualifications are not very high as a rule.

13601. Which is the majority?—The majority are the non-competitive candidates.

13602. In the course of time would the majority be the competitive class?—The provincial Government is making changes now, which will cause the proportion of competitive candidates to increase; there are certain restrictions which prevented men from appearing at the competitive examinations, and they are now being reconsidered.

13603. In that way will the Service be improved?—The subordinate officers of the Executive Service are certainly improving from year to year.

13604. Have the village headmen, as a class, sufficient influence in their own villages and do they perform their duties satisfactorily?—In large villages—yes; but in small villages where the remuneration is small, and they are petty men, their interest is proportionately small. In proportion to their remuneration and to the size of the village their authority and influence is high, and they help the police, and Government officers generally to a very great extent. The village system is distinctly successful and flourishing in Burma.

13605. More so in Upper Burma than in Lower Burma?—Yes. It was allowed to fall into decrepitude in Lower Burma; but it has been maintained ever since the annexation up here. It was restored in fact in Lower Burma on the model of the Upper Burma village system by Sir Charles Crosthwaite.

13606. Are there any reasons to apprehend that the system will fall into disuse in Upper Burma also, unless you take some precautions now?—I think the Village Act will enable us to keep it and maintain it in a flourishing state. I cannot think of any other precautions.

13607. (Mr. Hichens.) Might a Deputy Commissioner have any service between 10 and 25 years?—I acted as Deputy Commissioner myself after 3½ years' service; but that is unusual.

13608. But is it not the fact that after, say five years—at any rate somewhere between that and 20 years—a man gets so efficient that he can do work without being looked after?—It depends a great deal on the individual.

13609. But the men are carefully selected? I mean they are selected by one of the stiffest examinations that is known in England; they are selected in that sense?—No doubt they have very high educational qualifications, but that does not prevent them from making very serious mistakes as Deputy Commissioner occasionally.

13610. Would it not be the case that possibly one or two might turn out bad bargains; but that the rest would turn out very good ones and might be left to themselves?—Undoubtedly, the majority turn out good.

13611. So you would not have to look after all alike?—No; I should say in most cases you could leave the Deputy Commissioner to run his district by himself.

13612. Your policy would be to leave his district alone as much as possible?—Certainly; your attention is generally concentrated on one or two Deputy Commissioners, who are below the usual standard.

13613. So that really, when you said that you had to spend a great deal of your time in looking after the Deputy Commissioners, you mean only in looking after the one or two lame ducks?—Certainly—that exactly describes the situation.

13614. The only remedy would be to exercise a more rigid selection?—Yes, and let seniority have less weight in deciding the question of promotion from the ranks of Assistant Commissioners to the charge of districts.

13615. As far as the Commissioner himself goes, you do not think that he should have any substantial increase of power?—I am very loth to recommend an increase of powers, in Upper Burma at any rate, because we have the additional duties of Sessions Judges to carry out.

13616. You find in practice that you have quite as much influence and control as you require as Head of the division?—Certainly.

13617. Although it is the case that in regard to other departments you are mainly advisory rather than having executive powers?—We are entirely advisory.

13618. You think that that works well?—Yes. I think the Commissioner is always consulted on important matters, and that due weight is given to his opinion.

13619. If he is a good man, he gets his way; if he is not, he ought not to get his way; that is what it comes to?—Exactly. I think that that is satisfactory. I do not think that he would have time to interfere personally in the details of all departments.

13620. Is not the District Fund in Upper Burma normally very small in amount?—Yes, it is generally a lakh of rupees for a district.

13621. Is that sufficient to carry on the work that is assigned to the Fund?—The provincial funds contribute to the District Fund. In the case of the poorer Funds they give allotments every year.

13622. There is no particular figure fixed?—As much as can be spared; they have allotted Rs. 50,000 per annum to me to distribute among the poor District Funds; I allot that as I think it is required in the various districts.

13623. And that, with the fixed contribution collected from the locality, suffices?—They can spend more, of course. There are districts where the District Funds are poor, and it is the practice for the Government to be more liberal in spending funds there.

13624. But you would not advocate the imposition of a District Cess?—Not in Upper Burma.

13625. Would your reason be firstly, that it is not required, and secondly, that the country is too poor at the present time?—I have never thought of the desirability of imposing a District Cess in Upper Burma. I think the people are sufficiently taxed already; that is my impression; but such a tax might not be very oppressive after all.

13626. Would you give as another reason that Upper Burma is taxed more heavily than Lower Burma?—Yes, I would give that as a reason too I think. It is the case, certainly.

13627. Would you also think that local taxes for purely local purposes would be rather foreign to the instincts of the country?—No, I should not say that at all.

13628. You would be content to put it upon the other ground?—Upon the ground that taxation is

sufficiently high already in Upper Burma; the land would not bear another cess.

13629. You would say that there was no injustice in the Government making a larger contribution in respect of Upper Burma than in respect of Lower Burma?—A larger contribution from provincial revenues, yes, because Government draws a larger revenue from the district in proportion to the capacity of the two parts of the province.

13630. With regard to education, do you, as Commissioner, interest yourself largely in educational matters?—I am afraid I do not now.

13631. You feel that that is a matter that is rather for the experts of the Educational Department?—I take a general interest in education, of course, but I have not the time to visit very many schools or institutions.

13632. As far as policy goes, do you feel that that is a matter upon which you ought to advise?—On policy we do advise. Commissioners are consulted on changes of policy in regard to schools, and we give advice from our general experience.

13633. Are the monastic schools being sufficiently assisted and sufficiently maintained by Government aid?—I think Government has made advances to monastic schools and endeavoured to foster them as much as possible, but they have not responded very much to the efforts of Government.

13634. Would you say that that is the right thing to do, to try to develop the local institutions?—Yes, it is very desirable to develop the monastic schools as much as possible.

13635. And so far as possible you would say that education should be carried out, not by means of Government schools, but rather by means of aided schools?—Certainly, that is the general view that most officers take. Model schools, set up by Government at headquarters, have a very good effect, but apart from those I think that aided institutions are more suited to the requirements of the country.

13636. (*Mr. Meyer.*) Are not the rules governing land revenue assessments rather complicated?—Yes, it is a very intricate calculation in the settlement reports.

13637. Do the people thoroughly understand the system on which the assessments are levied on the land?—I am sure they do not.

13638. Concurrently with the settlements, the *thathameda* has been decreased?—Yes, it has been reduced.

13639. Might it not have been better to take the *thathameda*, which the people understood, and increase that, if necessary, without starting any special revenue assessment?—It would have been possible, of course, to give up the acreage rates altogether, and probably it would have been more popular.

13640. You think, from the Government point of view, it would have been feasible; you would simply have said, if you thought the village required a little increase, "We will increase the *thathameda* by so much, and you villagers can distribute it among yourselves"?—Yes, I should think it would, perhaps, have been better.

13641. Would it be too late to do that now in these districts at any rate which have not been definitely settled?—You mean to abolish all these rates altogether and to substitute an increased *thathameda*? That is a very large question, I should like to study it before answering.

13642. Is there not a peculiar method of revision in Upper Burma; if you find something that you think wrong done by one of your Deputy Commissioners you cannot rectify it yourself, but you have to send it up to the Financial Commissioner?—No, I think I can revise most of the orders of Deputy Commissioners.

13643. Have you full powers to revise any order of a Deputy Commissioner that you think wrong?—Yes, except apparently in the matter of income-tax. The Commissioner has no power at all in dealing with income-tax appeals; special

officers have been appointed as collectors, and the powers of Commissioners of Divisions have been delegated, so that the Commissioner is left out altogether.

13644. You say that the Government is too long-suffering in dealing with inefficient officers; in that do you include clerks as well?—Yes.

13645. Is that not part of the result of the system of appeals and revisions, the curtailment of which you deprecate; does it not make it more difficult to get rid of an inefficient clerk when he has two or three appeals against your decision?—It makes it a longer process, but if you have had good grounds for dismissing him the number of appeals does not matter.

13646. You spoke about the Commission, as if it consisted mainly of members of the Indian Civil Service, but is that so; is there not a large proportion of non-Civilians in the Commission?—The majority now are Civilians; it is chiefly composed of Civilians and Indian Army officers.

13647. But after the annexation there were a great many non-Civilians employed?—Yes, there are fewer now in proportion; the bulk are Civilians.

13648. You spoke of Commissioners being appointed entirely by selection; taking the Commission as a whole would you say that?—They are elected by merit, not by seniority.

13649. Would you be in favour of reducing the work of Deputy Commissioners, and Commissioners too, for that matter, by following the Lower Burma system of giving the civil and judicial work to separate officers?—Yes, but the civil and judicial work would not be sufficient in any one district in Upper Burma to occupy the whole time of a Civil District Judge; you would have to appoint a Judge for several districts.

13650. You might have itinerant District Judges?—I do not think the amount of civil work is sufficient; the magisterial work is much heavier than the civil judicial work, and you really cannot relieve the Deputy Commissioner of that.

13651. Could he not be relieved of everything but the special power work?—In practice he is already; Deputy Commissioners in Upper Burma, as a rule, do not try any cases which are not special power cases.

13652. Do they not take appeals from the Second and Third Class Magistrates?—Yes, they do not occupy very much time; they are comparatively very few.

13653. What is the exact position of the Commissioner in respect of a municipality; take Mandalay. Have you any powers in regard to passing the budget or giving sanction to anything the municipality cannot sanction itself, or are you the mere channel through which things go to Government?—The powers of the Commissioner are laid down in the Municipal Act. I have a general power of control; I cannot revise resolutions of the municipality, but I can represent to the Committee that the action taken by them is ill-advised, and suggest that they should modify it; I occasionally do that.

13654. You cannot pass the budget?—The Commissioner passes the budget of minor municipalities, but not those of the principal municipalities—neither Rangoon nor Mandalay.

13655. Is a town like Mandalay of sufficient importance to have a full-time Chairman of its own, or a separate Chairman, apart from the Deputy Commissioner?—I think not.

13656. The Deputy Commissioner is as a rule President of every municipality in his district?—At his headquarters. I think he is *ex-officio* President of the outside ones, too. In the case of Maymyo, that has been altered recently, we have made the Sub-Divisional Officer President. The Deputy Commissioner used to be President; it was found inconvenient to have the President living in Mandalay away from the Committee, and that was altered.

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13657. Might not the Deputy Commissioner be relieved largely of the direct work in connection with municipalities?—Yes, officers of less standing might be put in charge of the municipalities; the Sub-Divisional Officer might be appointed as President; I expect it would be a very unpopular step to take.

13658. You mean the municipalities themselves would prefer to have the Deputy Commissioners?—I think so.

13659. Have they no desire to elect a President of their own?—They may have in certain municipalities; I doubt whether that is the universal desire. I do not know that it would be popular in the case of Mandalay to elect a Chairman of their own; I doubt it very much.

13660. Might not your Commissioners have the power of appointing *myooks* instead of sending them up to the Local Government; might you not have a divisional list for *myooks*?—*Myooks* have to serve in all parts of the province. I think it is better that they should be capable of being moved from one division to another; it gives a larger field of selection, for one thing, if they are all on one list, and a better flow of promotion. I am in favour of the provincial system.

13661. (Sir Steyning Edgerley.) Have you any general rule that all appointments are probationary for any period?—In the case of *myooks* and Assistant Commissioners they are all appointed first of all on probation; I am speaking of the Subordinate Service; the officers are all first appointed on probation; then they are tested by examinations, and it is only on completing those examinations that the appointments are confirmed.

13662. Would that apply to Deputy Commissioners?—Deputy Commissioners go through probation as Assistant Commissioners; there is no period of probation as Deputy Commissioner, except that officers officiate probably for several years before they become substantive Deputy Commissioners; it amounts to a period of probation.

13663. Is there any general power to tell a subordinate officer, "You are not suitable; we give you six or 12 months' notice of termination of your appointment"?—No, I have never heard of such a rule.

13664. Would it be a useful rule, or an unjust rule?—It would be very far-reaching; officers regard their tenure of office under Government as fixed; it would be a complete reversal of the present system.

13665. Would it be in the interests of Government?—I think it would be in the interests of Government, certainly; whether officers would join the Service under these conditions is another matter; perhaps the same class of officers would not join the Service.

13666. A suggestion was made that it might be a good system that Commissioners should write the Administration Reports simply on statistics supplied by the Deputy Commissioners, and after conference with the Deputy Commissioners, so that practically the results of a division might be summed up in one report?—I strongly object to that. I think there is no reason whatever for making the division the unit; the division is an artificial unit; I think the district is a better unit for a report.

13667. Would there be any advantage to you if the Superintending Engineers or Conservators lived at the Commissioner's headquarters?—I think it would be very desirable.

13668. Do they not live in Rangoon?—They generally live at headquarters of divisions, but, in the case of Mandalay, they live at Maymyo.

13669. Are you satisfied with the touring system in Burma generally?—It is entirely in the officers' hands; they regulate their tours according to their own convenience.

13670. Some witnesses have told us that it causes considerable inconvenience to anybody who wants to visit the officers or present any grievances to

them?—Perhaps there may be inconvenience; as you know, there is a different system in India.

13671. Is there any difficulty here about tents?—Any officer who wants tents can get them; Government have made liberal provision for the supply of tents for all officers.

13672. Is the Secretariat sufficiently in touch with the District Officers?—Yes; through the Commissioners.

13673. Have the Secretaries sufficient experience?—I have not noticed anything to the contrary. I should say they are sufficiently in touch; they are all officers who have had distinct experience. It varies; the Chief Secretary is an officer who has been in charge of several districts I think, and he has served in a great many distinct capacities outside.

13674. You say the criminal appellate work of the district is not very heavy; is there any reason why it should not be done by the Sub-Divisional Magistrates?—It would be a very small relief to the Deputy Commissioner. I do not think it takes so much of the Deputy Commissioner's time that it is worth thinking about; the Second and Third Class Magistrates' appeals are very few.

13675. How is it that there are so few?—Because the sentences are generally so small that the people do not think it worth while to appeal; they are petty cases.

13676. A suggestion was made that the Deputy Commissioner might be a good deal relieved if there were expert inspectors of district treasuries and record rooms, so as to relieve him of the general drudgery of inspection; what do you think of that?—I think it would be a step in the right direction that an officer of the Financial Department should go round.

13677. It would be practically an extension of the local audit system?—Of course the Deputy Commissioner would have to do the general verification of the treasury and so on. The Deputy Commissioner is not very much occupied with treasury work at present; he has to check the balances once a month and send the accounts twice a month; if he happens to be absent on tour, that has to be done for him by his Chief Assistant at headquarters.

13678. You do not think it would be very much help?—No, I do not think it takes up much of the Deputy Commissioner's time.

13679. You said that the pay of some of the village headmen was very small; would it be worth the while of Government to fix a minimum remuneration and make up the difference when it was not met in the village?—I do not think it would make so much difference as to be worth the expenditure; they are paid by a commission on their collections.

13680. Does it amount to a living wage in the great majority of cases?—They supplement it by cultivation and working as traders; Government tries to help them further by giving them allotments of land free of revenue. I think that is sufficient. It would be a very enormous burden upon Government to make the remuneration up to a living wage; the results would not be at all commensurate with it.

13681. (Chairman.) Are your relations with the Financial Commissioner all that you desire?—Yes, I do not think I have any cause for complaint.

13682. Can you move your own establishment about inside your own division?—I can move *myooks* and township officers, not Sub-Divisional Officers.

13683. Would it be well if you had the power to move your Assistant Collectors and your Sub-Divisional Officers?—It would be convenient, but the number of cases in which I should make a transfer in the course of the year would be only one or two perhaps; I do not think it is worth while to make any change.

13684. It has been represented to us by a Burmese gentleman that the peasants dare not go near the Government officers; is that an accurate

description of fact?—I should say it is most inaccurate.

13685. Would you say that they have practically absolute freedom?—I think the English officers in Burma are very accessible to them.

13686. It is not the accessibility of the officer, but it is a question of whether the people are afraid; is there any truth in that statement?—I think perhaps there is a substratum of truth in it; they hold aloof from Government officers as much as they can; they do not like to go into Court if they can avoid it, but I do not think they mind

seeing officials when they are on tour; they do not care to see them at the office.

13687. Therefore is it not all the more essential that British officers should cultivate the habit of going about and mixing among the people?—Of course the people are then much readier to come forward and state their grievances.

13688. Otherwise the officers may be really unable to find out what is going on in their districts?—I should say so, certainly.

(The witness withdrew.)

Adjourned.

Mr. D. H. R.
Twomey.

17 Dec., 1907.

NINETEENTH DAY.

RANGOON, Friday, 20th December, 1907.

PRESENT :

C. E. H. HOHOUSE, Esq., M.P., Under Secretary of State for India, *Chairman*.

Sir FREDERIC LELY, K.C.I.E., C.S.I.

Sir STEYNING EDGERLEY, K.C.V.O., C.I.E., I.C.S.

R. C. DUTT, Esq., C.I.E.

W. S. MEYER, Esq., C.I.E., I.C.S.

W. L. HICHENS, Esq.

The Hon. Mr. F. C. GATES, C.S.I., I.C.S., was called and examined.

13689. (*Chairman*.) You are the Financial Commissioner?—Yes. The Financial Commissioner is not exactly the Head of a Department. In the Land Records, Settlement, Excise, Customs, Agricultural and Veterinary Departments he is a superior controlling officer with Heads of Departments under him. In respect of Income-tax, Stamps, Salt, Lands, Mines and Fisheries he is the Chief Revenue Authority. The business connected with these branches of revenue is conducted by the general district staff supplemented in special districts by a few special officers. The Financial Commissioner deals with all these officers, general or special, through the Commissioners of Divisions.

He has under him the following Heads of Departments:—The Settlement Commissioner and Director of Land Records; the Chief Collector of Customs; the Excise Commissioner; the Director of Agriculture; and the Superintendent, Civil Veterinary Department.

Being the Chief Authority for the revenue from land and mines the Financial Commissioner is also concerned with grants, leases and licenses for land and minerals and with many questions concerning the occupation, or usage of, or resort to, lands and mines. He does not deal with forests.

The Financial Commissioner has outside these larger subjects control of the following matters:—The registration of deeds, being *ex-officio* Inspector-General of Registration; the registration of births, deaths and marriages, being *ex-officio* Registrar-General; the registration of inland trade (the Director of Land Records is in immediate charge); the statistics of seaborne trade (the Chief Collector of Customs is in immediate charge); pensions (by delegation from the Local Government the Financial Commissioner sanctions ordinary pensions in all departments, except such petty pensions as Commissioners of Divisions and Heads of Departments are empowered to sanction: extraordinary pensions and unusual concessions go to the Local Government); locks and keys; office routine in district, sub-divisional and township offices; and Co-operative Credit Societies. (There

is a Registrar of these Societies, but the Financial Commissioner exercises supervision.)

The provincial budget might be made independent of the imperial budget in the following manner. The sharing of expenditure between imperial and provincial should be abolished. Every head (not necessarily every major head) should be either wholly imperial or wholly provincial. For instance, expenditure on stamps, excise, assessed taxes and forests should be made wholly provincial. The principal heads of the revenue might be divided as at present, but the province having a larger amount of progressive expenditure to meet, would require a larger share of the progressive receipts. I assume that the Government of India cannot dispense with the extremely early preparation of the imperial budget. The first estimates of the shared heads of revenue would therefore, as at present, have to be ready by November. So would the estimates of the imperial heads of expenditure and the wholly imperial heads of revenue. But the first estimate for the wholly provincial heads of revenue and expenditure could be deferred to February, by which date it would be possible to compile them more satisfactorily. Under such a system the amount of correspondence regarding the budget would be very much lessened, and, subject to the obligation to keep a sufficient working balance, the provincial Government could be left to distribute its funds among the departments of expenditure according to its pleasure. It would probably be a corollary of this system that some of the detailed heads in customs and salt expenditure would be provincialized and that a share of those revenues would be given to the Local Government. It is convenient that petty questions regarding subordinate establishments in those departments should have to be referred to the Government of India.

I do not think that the Local Government should borrow in the open market. But it might have a loan account with the Imperial Government. Subject to the obligation to repay the loan

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within a suitable time, the Local Government might thus borrow to meet the expenses of equipping a new province with permanent buildings and other permanent works. Such a procedure would be less wasteful than constant expenditure upon temporary makeshifts.

Sundry of the Commissions and Committees which have been appointed by the Government of India to deal with various departments have entered into too great detail, or the orders passed upon their reports by the Government of India have been too detailed. I instance the Education Commission as particularly noxious in its application to Burma. Their views were mainly grounded upon what they saw and heard in Bengal, Madras and Bombay, and their conclusions were not applicable to an undeveloped province, such as Lower Burma was in 1884, and still less to a newly annexed province, such as Upper Burma was in 1886. There is danger of similar complications and difficulties in respect of the report of the Excise Committee. The reports of the Famine and Irrigation Commissions gave rise to a large correspondence which as regards Burma was mainly fruitless. There was, for instance, a long set of rules about paying out agricultural loans on the spot. (This is not required in Burma. Local Governments should be encouraged by the Government of India to modify detailed orders in applying them to their provinces, reporting their proceedings for the information of the Government of India, but not necessarily seeking its previous sanction.

In a great many matters where the previous sanction of the Government of India is required by law either to the making of rules or to individual acts, the Local Government should be empowered to make the rules or do the acts subject to the control of the Government of India. That is, would make the rules or do the acts and report its proceedings for information, but it would not seek previous sanction. So far as giving further powers to Local Governments is concerned, it can more conveniently be done by specific amendments of the law, and these amendments should be made as opportunity offers; the whole of them should not be postponed until all can be enacted at once. The legal maxim prohibiting sub-delegation should be declared not to apply to powers to make rules. It is often convenient to leave details of procedure to be arranged by subsidiary rules.

The Land Revenue business of Burma has suffered by the desire at various times of the Government of India to apply principles which were suitable for Northern India but not to this province. It is not so much that orders have actually been issued for the application of these principles, but an immense amount of time has been consumed in discussing the possibility of applying them, and reasons have had to be given again and again for considering them inapplicable to Burma. In matters of land revenue settlement the Government of India should revert to the position which it occupied before about 1895, that its previous sanction should not be required to the inception of settlement operations or to the notification of settlement rates, and that its function should be confined to criticism of the past, and the issue of orders for the future, of a general character. The Government of India is unduly anxious to enforce uniformity in respect of excise. Burma occupies a peculiar position in respect of excise, and we shall have to explain this at great length and with much labour before we are permitted to frame regulations which are suitable to the province. The recent constitution of the Imperial Customs Service and the imperialization of customs expenditure have resulted in long delays in obtaining a permanent increase to customs establishments, and in replacing an officer forced to take leave. The customs business has been overcentralized.

A recent instance of rigidity may be instructive. The Excise Act, 1896, gives to the Financial Commissioner power to make rules regarding the disposal of confiscated drugs. After inquiry and consultation with the Inspector-General of Hospitals, he made in March, 1906, a rule ordering the destruction of confiscated cocaine. In

August, 1906, the Government of India decided that all cocaine confiscated in Bengal should be made over to the Medical Store Depot, and suggested the introduction of the same practice in Burma. The Inspector-General of Hospitals maintained his former objections to this course, and as an alternative suggested selling the cocaine to a reputable firm of druggists. A long correspondence ensued, and in July, 1907, I expressed the opinion that the system of destruction should continue. The Lieutenant-Governor agreed, and the matter was at rest until November, 1907, when, in consequence of a further letter from the Government of India, I received an order to have all confiscated cocaine of a certain quality sent to the Medical Store Depot once a quarter. Some complicated instructions for this purpose will now have to be issued. The value of the serviceable cocaine is small, and it is not worth while to have small bottles carried hundreds of miles in elaborate packages.

The Government is not too much dominated by considerations of revenue in respect of the Opium and Excise Departments or in respect of land revenue settlements. I have not noticed any tendency of this kind.

A tendency is noticeable in this province towards the acquisition of administrative authority by the Director of the Geological Survey, which has operated to reduce the freedom of action of the Financial Commissioner in respect of mineral concessions. The Director would be useful if he were content to advise the Local Government, but he advises the Government of India, which requires much of the mineral concessions business to be referred to it, and his suggestions reach the Financial Commissioner in the shape of orders or calls for information.

Useful reforms have been due in some cases to the Government of India. I instance the case of the contract distillery system. But in other cases it would be better if provinces were not all obliged to travel at the same pace. In Burma, there is a great deal to be done in a province half of which has not been annexed to British India for more than 22 years, and the whole of which is rapidly increasing its population and expanding its cultivated area. For example, the Agricultural Department in Burma might have been postponed for a time or introduced in a more humble form. In land revenue business the influence of the Government of India has mainly tended to retard progress, owing to the necessity of lengthy explanation.

I am not prepared to curtail the right of appeal to the Government of India in respect to administrative action, whether given by executive practice or by law. An officer who has had one appeal to the Financial Commissioner, a Head of a Department or a Commissioner of a Division, and a second to the Local Government, or has had two similar appeals in other departments, should not be allowed to appeal to the Government of India against a concurrent decision, except upon a certificate from the higher appellate officer that reasonable grounds of appeal exist.

The demand for returns and information continues to increase. In one case, namely, that of the special opium policy in Burma, the increase was due to the requirements of the Secretary of State.

Some extra powers can be given to Deputy Commissioners and Sub-Divisional Officers, but the grant of these is, generally speaking, within the competence of the Local Government. Several of the powers which I propose to be delegated to the Financial Commissioner for the present can later on, when more experience has been gained, be conferred upon Commissioners of Divisions. As regards delegating powers to Deputy Commissioners the difficulty is that these officers range over various lengths of service. Sometimes they have as little as five years and sometimes as much as thirty. They do not form a homogeneous class to the same extent as Commissioners of Divisions. Sub-Divisional Officers also vary largely in ability and experience, and it will be desirable in many cases not to give powers to all of them but to permit Commissioners or Deputy Commissioners to empower such Sub-Divisional Officers as may be fit.

Several of the delegations recently published stipulate that there must be adequate budget provision. It is not yet known whether this condition will be satisfied by a reappropriation. If it is not, the condition should be so altered that the delegated power may be exercised when a reappropriation of funds can be made from some other part of the budget. Unless this is done the delegation will be of little service, as a temporary establishment is frequently an unforeseen need. The power of reappropriation from one part of the budget to another should be very much enlarged in the case of the Financial Commissioner, who controls several departments and several major heads in the budget, having to do with land revenue, excise, assessed taxes, registration, salt, stamps, veterinary and agriculture. I found 88 pages of one of my office files occupied with reappropriations between various departments and the Registration Department. All of these had been submitted to the Local Government. I do not know the origin of the rule that there must be no reappropriation from salaries to contingencies or *vice versa*. But the rules should be waived in respect of the Financial Commissioner, an officer who can, when necessary, obtain the advice of the Accountant-General, and who must have considerable experience of official business. The Financial Commissioner stands in a position different from that of other Heads of Departments, as the latter may, in certain cases, be comparatively junior officers. A new order came out a short time ago about reappropriations, but it gave little more latitude than the previous rule.

There should be no appeal to, or revision by, the Local Government in land revenue cases of a quasi-judicial nature. I refer to cases between two private parties or between Government and one party which are tried in a judicial manner. But when a discretion rests in the Executive Government, as for instance in applications for grants and leases of land, for mineral concessions, for refunds and remissions of revenue, and the like, the Local Government has the power of interference, and sometimes it may see cause to interfere, and that people cannot be prevented from asking it to do so. I am not in favour of requiring a certificate of reasonable grounds from the authority appealed against. Such a procedure would merely waste time and multiply work. The Local Government should be chary of calling for the proceedings unless a strong *prima facie* case is made out, and should not send applications for report as a matter of course. Persons sometimes apply to the Local Government without previously exhausting their rights of appeal on application to lower authorities. I can recall two recent cases, one about an excise license, one about an assessment to *thathamedatax*. In the former case application was made direct to the Government and a report was called for. I think the applicant should have been referred to the proper authority. In the latter case the memorial was addressed to the Local Government but was transmitted through lower authorities, who have to send it on. I think that the authority competent to dispose of the matter should be allowed to withhold the memorial.

The curtailment of appeals by Government officers in personal matters to the Local Government is not urgently called for in any of my departments. But if an officer has had one appeal to a Divisional Commissioner, or to one of the Departmental Heads under me, and a second to the Financial Commissioner, and if both decisions agree, then a further appeal might be barred without risk of injustice.

The amount of office work is excessive and renders officers unable or unwilling to devote much leisure to conversation with the people. Much of this work is inevitable in a province which is rapidly developing, but some could be avoided if reports upon general ideas were more sparingly called for. For instance the reports of the Famine and Irrigation Commissions had little practical reference to Burma but several lengthy reports upon their suggestions were demanded. The system of annual reports is susceptible of improvement. The changes made in 1901 were not sufficient, and, moreover, demands are made for literary graces in reports. Reports ought to be accounts of what has been

done and explanations of the figures in the statements where such are needed. Essays should not be expected, and disconnected comments should not be discouraged.

I am not in favour of reducing the size of districts. Increases in staff are constantly required in this province. But in respect of Commissioners, Deputy Commissioners and other members of the Burma Commission, I have no recommendations to make at the moment.

It is desirable that responsible officers should be carefully selected. I am not prepared to say that greater care will be required than at present.

Transfers are frequent, but it is difficult to diminish them. In my departments no changes in the method of promotion would reduce transfers. But if the leave rules were less rigid, some transfers might be saved. I would abolish the six months condition for privilege leave and encourage officers to take their privilege leave in dribblets, when it would not be necessary to replace them. It is expedient to abolish the six months condition for combined leave. There have been several cases in which officers were willing to return to duty after four or five months in order to fit into other arrangements but they could not do so as they would thus forfeit full pay for the first (or privilege leave) portion of their absence. Generally speaking the rigid restrictions as to the amount of, and the intervals between, periods of leave should be abolished; the rules governing the amounts earned should remain much as at present and the Local Government (or other competent authority) should have no hesitation in refusing leave when it may be inconvenient to grant it. The limits of three months for privilege leave and two years for total absence are generally suitable, but an extension of a few days would occasionally be convenient for the Public Service.

I am not in favour of either Advisory or Administrative Councils to assist District Officers. Deputy Commissioners might convene conferences of headmen at intervals. I am not in favour of Administrative Councils for Divisional Commissioners. Advisory Councils for Commissioners may be feasible, but I have not had time to think out details. I do not see any possibility of giving village communities greater powers in revenue matters.

Much of the present centralization is due to the fact that in adapting Statutes from English to Indian conditions, the powers assigned in England to Secretaries of State, etc., are given in India to Local Governments or even to the Government of India. Now, in England there is a desire to make a Parliamentary official responsible for every administrative step which is taken, so that it may be challenged and criticized as his action in the House of Commons. Moreover, there are no officials scattered about England who at all correspond to our Commissioners of divisions or our Deputy Commissioners of districts. It might be a standing instruction to the Legislative Department of the Government of India to bear these two differences in mind, and to take proper account of them in distributing powers. It might also be a standing instruction that "previous sanction" should very sparingly be required, and that in preference powers should be described as "subject to control." In commenting on the Excise Bill prepared by the Excise Committee, the Government of India in two places preferred to require previous sanction. The necessity for previous sanction should be very jealously scrutinized.

13690. Has the time now come when the rules and regulations which apply to Upper and Lower Burma might reasonably be amalgamated?—I am very much in favour of consolidation, but not necessarily in favour of absolute amalgamation.

13691. Why is differentiation still desirable between the two parts of the province?—In the matter of land revenue, for instance; the climatic conditions are not the same.

13692. Is a similar difficulty not to be found in other provinces in India?—Very likely, but the law of title in land in Lower Burma depends upon occupation and payment of revenue for 12 years; in the dry zone of Upper Burma it is uncommon

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for land to be occupied and revenue paid upon it for 12 years continuously, and therefore there would be difficulty in applying that particular provision to Upper Burma.

13693. Apart from that particular difficulty, is there any other real dividing line between the two parts of the province?—There is a considerable difference in practice in the excise and opium administration, which it would be difficult to reconcile. The sale of all alcoholic liquor, except toddy, to Burmans is prohibited in the Upper Province; it is allowed in the Lower Province. In the Lower Province the sale of opium is prohibited to Burmans unless on the register; in the Upper Province no Burman is allowed to buy opium.

13694. So that you think there are still serious differences between the two parts of the province which prevent identical rules and regulations?—I think about 75 per cent. of the rules and regulations could be identical; some differences must remain.

13695. Would it not therefore be advantageous to mark the general identity by common rules, making exceptions where exceptions were necessary?—That is my view.

13696. Have you ever made any proposals to that effect?—Yes, I make them from time to time as opportunity offers.

13697. Are they accepted?—They do not always meet with acceptance. There was one case made by my predecessor, about the law concerning the registration of deeds. It was proposed to place the Upper and Lower Provinces on the same footing. That has not been accepted as yet. Some few proposals for consolidation have been accepted.

13698. Perhaps not the most important ones?—The most important have not yet gone up to the Local Government in a definite shape.

13699. You tell us that some of the Commissions and Committees appointed by the Government of India have entered into too great detail, and you instance in particular the Education Commission. Have any of the recommendations of the Commission, as put forward by the Government of India, acted adversely upon the Government of Burma?—The main recommendation of the Commission was that Government should withdraw from the direct management of schools, and in pursuance of that order the Government of Burma gave up the management of a considerable number of schools—handed them over to municipal Committees, or sometimes to private persons or missionary bodies. That recommendation may have been suitable in other provinces, but it was not suitable to the conditions of Burma at that time.

13700. What has been the result upon education in Burma?—The result has been detrimental. We carried on the administration on the supposition that we required the assistance of people who knew English, and we made no special provision for teaching English.

13701. You fear also that something of the same sort may take place with regard to excise?—The Excise Committee did not come to Burma, and did not purport to report upon Burma, but the Resolutions of the Government of India upon the Committee's report have all been sent here for examination, and for report as to how far they can be applied.

13702. Have you got anything special to tell us regarding settlement operations?—The former practice of the Government of India was that the rates of land revenue fixed at the close of a settlement were sanctioned and notified by the Local Government, and the report was afterwards sent to the Government of India which considered, and, when necessary, criticised it, and expressed its view upon the settlement and upon the rates sanctioned by the Local Government. That system worked quite successfully for over ten years. The Government of India announced their intention of exercising a much stricter control over the land settlement. At present a forecast has to be

prepared when it is proposed to enter upon a settlement. That is a matter in which the circumstances of Burma are not sufficiently considered. In Northern India, the revenue is fixed upon a village or tract of country, and if there is any expansion of cultivation during that term the village has the benefit of it. In Burma, the rate of land revenue is assessed on the field, and if a new field is cultivated, the extra land revenue is paid. My view is that the Government of India have never allowed for this radical difference, and that if they had sufficiently considered it they would not have required these forecasts, and their sanction to the beginning of a settlement, as regards the time that it should last, the officers who should be employed, and the rates to be imposed at the end of it.

13703. Do you suggest that Burma, having fixed its own revenue rate, should submit what it had done to the Government of India, who should then, if they thought fit, make alterations in it?—It would probably be inconvenient for the Government of India actually to alter the rates, but those rates only apply to a comparatively limited area, and if there was anything wrong in the principles which the Local Government had followed, the errors could be pointed out and the correct principles could be applied to the next area which was settled.

13704. Would that cause any loss to the Government of India from the point of view of revenue, as compared with the present system?—No, I do not think so. As a matter of fact the restraint of the Government of India has sometimes been in the direction of decreasing the revenue.

13705. They thought that the rates would be too hard upon the cultivator. Is that the reason which they assigned for their interference?—No, they did not assign any such reason; they took up a position of stricter control with reference to all the provinces.

13706. With regard to the Director of Geological Survey. Has your freedom been restricted by his action?—His opinion upon administrative matters, upon matters connected with concessions, has been sought for, and obtained, by the Government of India without proper communication with the Local Government.

13707. Could you give us an example?—There is a question about the disposal of a certain piece of land as to whom it should be given for petroleum winning. The local authorities and the Local Government have certain views upon that, and the Director of Geological Survey comes to the province and he forms his views, which probably are not the same. Those views are communicated direct to the Government of India, and the orders of that Government are passed after considering those views, and without giving the Local Government any opportunity of criticising them or replying to them.

13708. Whom has the Local Government to advise it upon a technical matter of this sort?—I advise them.

13709. The Director of Geological Survey is an expert in his particular branch?—He is, of course, an expert on mineralogy.

13710. Have the Local Government any expert?—No.

13711. Therefore they would be guided in the attitude which they would take up by general principles?—The Local Government is very grateful for geological advice, but the grant of concessions for mining purposes is a somewhat different matter.

13712. The Local Government would be guided in any conclusions at which they arrived, not by expert knowledge, but by general considerations which may, or may not, be right?—That is so.

13713. You would admit that with regard to these mining concessions it is desirable that, besides the general considerations which may influence the Local Government, there should be some expert knowledge brought to bear upon questions with regard to mining?—Yes.

13714. And that the Local Government have no such expert knowledge at the present moment?—My point is that the expert should advise the Local Government, not the Government of India.

13715. Have the Local Government power now to appoint such an expert or have you asked for power?—No.

13716. With regard to prospecting licences, are you of opinion that the present regulations entail unnecessary delay?—Certainly. It is the fault of the regulations made by the Government of India.

13717. Has any attempt been made by the Local Government to alter them?—I am not sure. I should not necessarily know if they had made such representations.

13718. Has any such proposal to modify the prospecting regulations been made in your term of office?—I have made no definite proposals.

13719. You tell us that the Agricultural Department in Burma has lately been considerably developed?—Yes. That was at the instance of the Government of India.

13720. Has that been done either against the wishes, or against the interests, of the provincial Government?—It was not done against the wishes of the Local Government; the Local Government acquiesced in the proposal; but I think it was somewhat premature. I am considering it from the point of view that there is a definite amount of money to spend, and a certain number of things to be done, and a certain amount of time, and that there were other matters which were more pressing.

13721. Has the result of their action been to impose increased cost on the provincial Government?—Yes, the provincial Government pays for the department.

13722. But did the Government of India make a grant in aid?—They made a grant in aid, but we have had a new settlement since then.

13723. Has it practically entailed any increased cost on the provincial Government?—It is rather difficult to answer that question. The cost of the department was considered when the settlement was made.

13724. How many officers has the Government of India imposed on the provincial Government in respect of the Agricultural Department?—A Director and three experts. They are all at work at the present moment. There is one chemist and two farming experts.

13725. Is there a laboratory for the chemist?—I think it is finished by now; at any rate it is being built.

13726. How long has that particular officer been here?—Nearly a year.

13727. Waiting for the laboratory to be built?—Yes.

13728. So that you would suggest that in respect of this particular officer the Government of India has imposed upon you the officer before he had anything particular to do?—There has been some difficulty in finding employment for him.

13729. You stated one case where the demands for returns were due to the requirements of the Secretary of State, but with regard to the Government of India, do you suggest that they have increased the returns?—No, I have no particular increase in mind.

13730. Do you know of any other departments which have done so?—I do not remember any notable increase in the annual returns; occasional returns are called for; for instance we were asked to report on the connection between the consumption of opium and crime. That was by the Secretary of State.

13731. I am talking about the Government of India as distinguished from the Secretary of State?—I put no instance forward.

13732. Has the provincial Government been calling for an increased number of returns?—No. I

remember one extra return that was put on about the working of the Mines Act.

13733. Was that necessary?—There is considerable curiosity in England on the subject.

13734. Was that due to requirements from the Secretary of State or the Government of India?—I am not in a position to trace the origin of the return; it came down to me from the Government of India.

13735. You think the system of annual reports is susceptible of considerable improvements. Particularly you suggest that "literary graces" are too much insisted upon. Does that lead to the undue prolongation or extension of reports?—I do not think it leads to undue length in the reports, but I think it leads to an undue consumption of time in preparing them.

13736. Is that not very nearly the same thing?—That is just as bad for the officer, but the result is not quite the same for the reader.

13737. An officer told us the other day that he had written a report of 100 pages; as a rule could not these provincial statements be compressed?—Yes, I should think so.

13738. Might some departmental notice be taken of an officer thus unnecessarily burdening the unfortunate people who have to read these reports?—I think that might be done.

13739. Has it ever been done?—I am not aware of any instance.

13740. Have you been Chief Secretary to Government?—Yes.

13741. That has never been brought before you when considering the question of the promotion or appointment of officers—that an officer is inclined to let his pen run without restriction?—No.

13742. Would it be a good thing to consider?—Yes.

13743. Have the Deputy Commissioners received from the Local Government any increase of powers the grant of which is, generally speaking, within the competency of the Local Government?—Yes, they have had some extra powers given to them this year.

13744. Was that the first time?—No, I do not think so.

13745. Have all those powers which the Local Government can delegate to Deputy Commissioners been delegated?—No, I should not say that.

13746. Is it desirable that they should be delegated?—Yes; I have made some proposals, some of which have been accepted, and some not.

13747. What do you suppose was the intention of the original Act or Regulations by which these delegations were made permissible?—The delegations that I am thinking of are mostly done by executive order, and do not come within any Act.

13748. Would it be the intention of the person who suggested the delegations that they should be given, and not hoarded up?—The history of the matter has generally been that the power was concentrated originally, and that as business has increased it has been necessary and advisable to place the power lower down.

13749. But I understand there is still power which can be delegated and has not been delegated?—That is so.

13750. Does that not point rather to a hoarding of delegations?—It is a matter of opinion in each case.

13751. At all events the Local Government has not exercised all the power that it might have done?—Not yet.

13752. Have you any reason to believe that it will do so?—Yes, I think it will delegate more powers.

13753. You tell us that some of your own powers might be confided to Commissioners of divisions when more experience has been gained. Experience gained by whom?—By the Commissioner.

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13755. But how can he gain experience unless he has power given to him?—It is a new class of business.

13756. What do you mean by "a new class of business"?—One thing I am thinking of is the remission of fishery revenue.

13757. Then what you want perhaps is that these delegations should not all be given at once, but should be given out a piece at a time?—Yes.

13758. Is that a good way of doing the thing?—That is my opinion.

13759. Do you hold that opinion because you think it would be well to make not a general, but a special, delegation—a delegation not to the class but to the individual in the class?—That is with regard to the Deputy Commissioners and Sub-Divisional Officers.

13760. But with regard to Commissioners you would delegate to them as a class?—Yes.

13761. With regard to the reappropriation of funds from one head to another, would you give that power to Heads of Departments as well as to Commissioners?—Yes, within the limits of their budgets.

13762. You say that reappropriations should be entirely foregone in respect of petty sums, say under Rs. 100; would you put any limit upon the reappropriation?—Yes, I suppose there should be a cumulative limit for the year. I suggest Rs. 1,000.

13763. Is the arrangement by which the Financial Commissioner in Burma sanctions pensions, peculiar to Burma?—I believe so.

13764. Does it release the Government of Burma from any work?—Yes, a considerable amount.

13765. You tell us that there is one matter which the Government of India can deal with, and that is the appointments and promotions which are gazetted by the Local Government, and you think that the promotion of some of these officers might be given into the hands of lower authorities. What are those "lower authorities"?—I think the superintendents of excise and superintendents of land records might be promoted by me.

13766. Any others?—That is all I recommend at present.

13767. Is there any class which the Commissioners of divisions could deal with?—No; I do not think so, as regards Gazetted Officers.

13768. Have you made any proposals with regard to the promotion of Non-Gazetted Officers by Commissioners?—Not with regard to Non-Gazetted Officers on provincial lists.

13769. By whom are they dealt with at present?—By the Heads of the various Departments, and, if there is no such Head, by the Local Government.

13770. In cases where there is no such Head, would you give the Commissioner power to promote?—It would be difficult. The officers are spread over the province in eight divisions, and it would be difficult for any one Commissioner to know whether the man in his division was better or worse than a man in another.

13771. You would like that to continue under the Heads of Departments?—Yes.

13772. How could they know?—They get confidential reports from the Commissioners and others, to which they can refer.

13773. With regard to appeals, you do not think there is much necessity for altering the present system?—No, not in this province.

13774. Would you hold the same views with regard to the subordinate officers in the Provincial Service?—I do not think that the liberty of appeal

has given trouble in this province as yet; it may later on.

13775. Have you anything to tell us with regard to the selection of officers; is that now carefully enough made?—Yes, I think so.

13776. We have had it in evidence in this province that there are a certain number of officers of the Civil Service with regard to whom the record of service, or perhaps the actual service, is not satisfactory; would you be disposed to agree with that?—Yes.

13777. If that is so is it confined entirely to the lower grades?—No, not entirely.

13778. In the case of such officers as you are thinking of, has sufficient attention been paid to selection?—There have no doubt been instances in which sufficient attention has not been paid.

13779. If you are going to delegate more powers to officers, does it not stand to reason that they must be selected with greater care?—They should be selected with care.

13780. And that has not always been done in the past?—The care, of course, is a matter of opinion.

13781. Has sufficient care been taken in the past?—There have been selections which were not justified.

13782. Appointments which were not justified?—Yes.

13783. With regard to leave rules, you say that if they were less rigid some transfers might be saved; what do you mean?—An officer goes on leave for six months; at the end of four or five months another officer wishes to go on leave, and the one who went first is willing to come back; he cannot come back unless he forfeits full pay for the first three months of his leave, on account of a rule in the Civil Service Regulations.

13784. When an officer comes out here for the first period of his service does he stop out here too long before he gets leave?—You mean for the first eight years or so? I think it might be reduced to six years.

13785. Would that increase the local transfers?—No, I think not.

13786. Do officers often stay too long at their work without taking leave?—I do not think so.

13787. Is it a common thing for an officer to stay three years at his work without having any leave of any kind or sort?—Yes, that is common.

13788. Is that a good thing?—I do not see any harm in it.

13789. You think he does as good work at the end of the three years as he does at the end of the first year?—I think it is very likely. I could not say that of all officers.

13790. Do you think the majority of them do?—Yes.

13791. What prevents you from treating those officers who are under you in respect of land records, excise and agriculture, as Heads of Departments?—They are treated as Heads of Departments in most respects.

13792. But you say "I am in favour of treating these officers as Heads of Departments"; that would look as if you did not treat them so at the present moment?—Their position is not quite clear; they are treated as Heads of Departments for most purposes, but occasionally they are not.

13793. In respect of the Financial Codes?—Yes.

13794. And in respect of anything else?—It is a little difficult to answer a general question like that; if, of course, they were independent Heads of Department, they would have powers which they have not now got.

13795. If they had those powers would it save time and correspondence?—Yes.

13796. Could you then give these officers greater powers and greater responsibility?—That is a large question to answer. For instance the Excise Commissioner, if he was to be head of the Excise Department, would be exercising control over the

Divisional Commissioners, who are his senior officers. That would be undesirable.

13797. Therefore it is only in respect of the Financial Codes that you want to treat them as Heads of Departments?—Generally speaking, that is so.

13798. And if you did so treat them there would be a certain less amount of correspondence going backwards and forwards between your offices and theirs?—Yes.

13799. With regard to the Opium Act the necessity of having to make a reference to the superior authority regarding matters of procedure has been a serious inconvenience. Will you give me an instance?—The present opium rules were drawn up over ten years ago. At that time the retail shops for the sale of opium were auctioned; at present the retail vendors of opium are selected. The rules have never been altered, but a radical change of that kind entails a great many changes in practice and procedure, and it is rather difficult to square the rules with the actual practice.

13800. How has the necessity of making a reference to the superior authority complicated matters?—The reference should have been made, but has not been made.

13801. Is the "superior authority" the Government of India?—Yes.

13802. Have you not made the reference because you thought that you would not get leave?—No. The Government of India have approved the charge, but the rules have not been altered because the system has been experimental.

13803. I do not quite understand where it is that the necessity of making a reference has been a serious inconvenience; you have not made the reference?—It would have been much more convenient to alter the rules. What we have done is to issue executive instructions modifying the rules of the Government of India.

13804. Therefore there has been no serious inconvenience?—The inconvenience is that the local officers who have to work this matter have to read the rules and then read the directions.

13805. I should have thought if they had followed the directions there would be no necessity to read the rules?—The one supplements and modifies the other.

13806. In the letter you put before us of October the 17th, 1907, from yourself to the Revenue Secretary, you say "Such delegations as the Local Government can sanction on its own authority will be brought to the notice of the Local Government from time to time as occasion requires." Since that letter was written, have you brought certain facts to the notice of the Local Government and asked them to give you the power to delegate?—Yes.

13807. And have you since that date received any power so to delegate?—Yes, I have.

13808. In minor matters, or in matters of real consequence and use?—Matters which entail a considerable amount of business—matters of land revenue, for instance.

13809. Matters which have saved a great deal of business?—Which will save a good deal.

13810. What do you suppose will be the result in the long run of this extra authority which you have been able to devolve upon other people; will it save some of your own time and that of your staff?—Yes.

13811. How much?—In the case of remissions of revenue I reckon it will save me about 300 references a year.

13812. In some evidence before us it has been suggested that the clerks in an office felt it almost to be their duty to pick holes in the correspondence which came up from below. Have you noticed that tendency in your own staff?—No, I think not.

13813. (Sir Frederic Lely.) Suppose the Local Government had authority to pass orders and to report them to the Government of India as you suggest, and then the Government of India raised

a prolonged discussion about details; would you be much better off than you were before?—I think the Government of India would be less likely to raise discussions after the fact, than if their previous sanction was asked.

13814. You do not think that any further restrictions on the interference by the Government of India by urging unsuitable orders on a province is necessary or desirable?—No other feasible plan occurs to me.

13815. Have you any practical acquaintance with the result of the Police Commission?—Yes, I saw a great deal of that when I was Chief Secretary.

13816. What would you say has been the general effect of their recommendations in Burma?—There were certain useful reforms consequent upon that, but the draft Police Bill which was sent down did not commend itself to us as suitable to the province.

13817. And there has been a tendency to enforce uniformity of detail?—Undoubtedly.

13818. You have referred to the Director of Geological Survey; are the mining rules that apply in Burma special to Burma, or are they generally the same throughout India?—They are the same throughout India.

13819. Have you any reason to suppose that the Director of Geological Survey interferes at all in administrative matters?—That is what I intend to suggest.

13820. Does he interfere in the framing of rules for concessions and fixing royalties and many other mining details?—That is what I suggest.

13821. And that you say is not within his proper province?—I would not go so far as that; I think he may fairly be consulted upon the rules; I think he may be consulted upon individual concessions; but I think he should advise the Local Government and not advise the Government of India.

13822. It has been several times said that useful reforms have been introduced at the instigation of the Government of India. That no doubt is true, but you say that the policy of the Government of India produces a certain reluctance in Local Governments to bring forward schemes of their own?—A local scheme has to be explained at very great length.

13823. You mean that that makes the Local Government think twice before it brings it forward?—Undoubtedly.

13824. Is it fair to say that the unwritten influence of the Government of India is against any spontaneous action of the province itself?—I think there is a certain dead weight to be overcome in each case.

13825. As regards delegating powers to Deputy Commissioners, you notice that a difficulty occurs in the difference of experience between those officers? If the Deputy Commissioners were very carefully selected would not that difficulty be lessened?—The difficulty will decrease as time goes on. At present, in this province, we have some very junior men in charge of districts.

13826. As a matter of fact are there men now occupying the post of Deputy Commissioner who are too young for it?—I think they are rather young to have additional powers such as it is proposed to give to Deputy Commissioners. That will tend to rectify itself.

13827. You advocate giving power to the Deputy Commissioner to discriminate between his Assistant Commissioners according to their capacity and their experience?—Yes.

13828. As to the position of the Deputy Commissioner with regard to matters outside the strict Land Revenue Department: what do you look to the Deputy Commissioner for in matters, say, of excise?—How far do you consider him responsible for the excise administration in his district?—He is fully responsible for excise. He has the superintendent of excise, whose duty it is to travel in the district.

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13829. How far do you consider him responsible for the excise administration in his district?—He is fully responsible for excise. He has the Superintendent of Excise, whose duty it is to travel in the district.

13830. How do you distinguish between the responsibility of the Deputy Commissioner and that of the superintendent of excise?—The superintendent of excise is the Deputy Commissioner's assistant.

13831. If the superintendent of excise disobeys his orders, the Deputy Commissioner reports to the Excise Commissioner?—Yes, if he considers it of sufficient importance; if it was an ordinary matter of disobedience he would presumably tell him not to do it again.

13832. If things went badly wrong in a district, would you hold the Deputy Commissioner to be directly responsible for it?—Yes.

13833. Is it not the fact that men on high pay are now employed upon work which might as well be done by men on lower pay? I am speaking now of Deputy Commissioners, especially, and Assistant Commissioners?—I am not prepared to say that.

13834. Does not an Assistant Commissioner commence at Rs. 600 a month?—Rs. 450, and rises to Rs. 1,000.

13835. You are not prepared to say that he does not spend a good deal of his time in a way that is not commensurate with the pay of Rs. 1,000 a month?—No, I should not say that.

13836. Would you say that even of a Deputy Commissioner; does he not do a great deal of routine work which might just as well be done by a man on Rs. 200?—Yes, he could delegate some of his work, no doubt.

13837. So that if it is necessary to provide for increased work, should it not be done by relieving the superior men of inferior work, and so setting them free for their own proper work?—It would be a good course.

13838. For some time at any rate would it not be possible to do that, rather than increase the staff?—If by the staff you mean the Commission, no doubt that would be so, but it would be necessary to increase the Provincial Service.

13839. Would there have to be a corresponding increase in the lower ranks?—Yes.

13840. You say that the Local Government should have no hesitation in refusing leave when it might be inconvenient to grant it; is it not the fact that many men, especially many Englishmen, are reluctant to admit themselves to be ill until they have actually broken down?—There are such cases.

13841. Are there not many such cases?—That may be so.

13842. Therefore, does not Government incur a very grave responsibility by refusing leave to a man who has done his work without exception for some years?—It depends how long the refusal lasts for; my suggestion is that an officer should be made to wait until it is convenient to relieve him.

13843. But that is a course which Government should take with a very full sense of responsibility?—Certainly.

13844. Have there not been some cases where men have been refused their leave, and have died in consequence?—Yes, I have known such cases.

13845. Would it be possible to expand the authority of the headman by establishing a council?—I do not think a council for the headman would answer in this province.

13846. Is not the headman usually elected?—No, I should hardly say that.

13847. Does he not owe his position very much to the influence he has in the village?—Certainly.

13848. Would there be several other men, perhaps not of equal influence, but still of considerable influence, whose assistance it would be well to get in the management of the village?—I think it would be convenient for the headman to get their assistance.

13849. But you would not do it by direct action by the State?—No.

13850. Would it not add to the influence of the men themselves to be directly appointed or directly recognised by authority?—No doubt.

13851. And it would tend to solidify the village system?—No; I think it would detract from the influence of the headman.

13852. You do not think it possible to utilise the village as a means of enlisting popular opinion and help in local matters?—I think it should be done through the headman.

13853. But how would you do it through the headman—simply by using his authority?—In every village there are elders whom the headman consults, but I would work through the headman.

13854. (*Mr. Dutt.*) You tell us that as the result of the Education Commission a policy was laid down for the Government to withdraw from the management of schools? Was that policy laid down for immediate action or for gradual action, according to circumstances?—I believe it was laid down for gradual action.

13855. That is to say where there was a good missionary or private institution the Government might withdraw from the direct management of a school in the same place?—Yes, I believe there was some qualification of that kind.

13856. Is that not a sound policy on the whole?—I think the policy was bad for this province.

13857. You think that where there is a private institution, Government should still support another institution in the same place?—I think that unless the private institution offers the same advantages that the Government institution offers, the Government institution should be maintained.

13858. As a matter of fact, are you aware of any particular Government institution which had to be closed or abandoned in pursuance of that policy?—Yes; a good many in different districts. Some of them have since been replaced.

13859. You also refer to the danger of similar complications and difficulties with respect to the report of the Excise Committee; what kind of difficulties do you apprehend?—The Excise Committee laid down amongst other things that all distillery spirit should be treated as country spirit. That does not fit in well with our arrangements in Burma.

13860. Has any representation been sent up to the Government of India on that subject?—Yes, that particular point has been represented, with the result that we were allowed to go on as before.

13861. Is that the most important difficulty you had in mind?—There are one of two others, equally important. They have not been represented yet.

13862. With regard to land revenue settlement, suppose the Government of India did not like the rates after you had fixed and published them, and thought that they were too high or too severe, and therefore interfered, would that not lead to some acrimonious correspondence?—I do not think so, not more than at present.

13863. If the Government of India wanted to upset a settlement already made, would that not lead to a certain loss of prestige to the Local Government?—Of course there is that point, but I would run that risk.

13864. As regards the rules about mineral concessions; should not uniform rules be laid down for the different provinces?—I do not see any particular advantage in so doing.

13865. Would it be desirable that concessions should be more liberal in one province than in another?—Yes.

13866. You mean for the development of new provinces?—Exactly.

13867. Is there not some necessity for the Government of India to have that control over mining concessions in all the provinces, that they have now?—No.

13868. Then you mention with regard to land revenue work that "The influence of the Government of India has mainly tended to retard progress." Could you illustrate that by any concrete instance?—There is a very long and involved correspondence with the Government of India about the land revenue system in Upper Burma which has been lasting for 16 years and is still going on.

13869. But has it actually retarded progress in any way?—I think that if the Local Government had been left to work out its own salvation, it would have found a solution much more quickly.

13870. If a new territory is acquired ought not the Government of India to have something to say in the matter of settling its land revenue?—Yes, certainly.

13871. Even if you are not in favour of either Advisory or Administrative Councils to assist District Officers, might Deputy Commissioners convene conferences of headmen at intervals?—Yes.

13872. How often would you have that conference, about once or twice in the year?—I think the Deputy Commissioner might convene them as he goes round the district, probably by townships.

13873. You propose that the sharing of expenditure between the Imperial and provincial Governments should be abolished, and that every head should be either wholly imperial or wholly provincial. Would that simplify accounts at all?—I do not pretend to be an expert on account matters; my aim is to get the preparation of the provincial budget delayed to a later date.

13874. Is something gained by interesting the provincial Government in economising expenditure in the different departments? If they save something they get half of the saving, and the Imperial Government gets half?—I think there would a great deal more gained if the provincial Government got the whole of the saving.

13875. You say "Every head should be either wholly imperial or wholly provincial"?—Yes, all imperial or all provincial.

13876. Would that largely affect the expenditure of the provincial Government?—That is a matter for the settlement; no doubt you would have to give extra revenue to meet the extra expenditure.

13877. (Mr. Hitchens.) I understand that your functions, are not financial in the broader sense but that they are confined to matters of revenue entirely?—I control some expenditure departments, but, mainly, I am concerned with the collection of revenue and matters of revenue policy, although I do not have the last word upon matters of policy.

13878. But if a particular tax, for example, were found to be particularly grievous, you would be the officer of Government who would be responsible for making a recommendation to the Local Government?—Yes.

13879. Suppose it was found that the revenue was falling substantially below the estimate would it be your business to keep the Local Government apprised of that fact?—Yes.

13880. But you would have nothing whatever to do with any corresponding reduction of expenditure?—No. That would be done in the Financial Department of the Secretariat.

13881. That is to say there is no officer in the Government here who is responsible for finance generally; in other words responsible, within his sphere, for seeing that revenue and expenditure balance, and making any arrangements that might be necessary to bring that about?—No.

13882. May that be said to be in the hands of the Lieutenant-Governor?—I think so.

13883. Should there not be one officer whose business it should be to advise the Lieutenant-Governor on that point?—He has his Financial Secretary, and the Accountant-General is supposed to advise him to some extent.

13884. Would it not be advisable to centralize advice under one officer?—No, I think not.

13885. Is the work of the large number of departments under your control on the whole more than

one man can manage?—I think it is just a little too much.

13886. There are certain departments under you which are not altogether homogeneous. For instance, the Agricultural Department has not much to do with finance?—I deal with the land revenue, and, in accordance with the ordinary Indian practice, I therefore deal with land; dealing with land, I come to deal with agriculture.

13887. The work that is done by the agricultural experts, does not concern you very much?—It comes fairly near to me. If we can introduce a new crop into the dry zone, we secure our land revenue.

13888. You are interested no doubt in the financial result, but your revenue experience does not enable you to say whether a certain proposal for bringing about that result is a good one or not?—The settlement of the land revenue is very intimately connected with agriculture. The whole settlement is based upon crop cuttings and estimates of cultivators' expenditure, and so on.

13889. Is it desirable that there should be a special mining expert for the Government of Burma?—The matter has been considered more than once, and it has always appeared that no mining expert we should be likely to get, would be able to advise on all the different kinds of mines. We have the advantage of the advice of the Director-General of Geology upon geological questions, and to a certain extent upon the economics of minerals too.

13890. But when it comes to practical matters it is not merely a question of geological advice. Are there not many other technical points connected with mining about which a financier would probably know nothing?—It would no doubt be advisable.

13891. In other countries, where mines bulk large, is it not a common thing to have a separate department to deal with mines?—Certainly.

13892. Would it not be desirable to organise something of that sort on a small scale here?—The difficulty is to organise it on a small scale. I understand that the universal knowledge that we should require is not to be had.

13893. Do you have experts to advise you as to the nature of the contracts to be made?—No.

13894. Is that an extremely complicated matter?—That is so.

13895. Are not the principles of mining assessment and mining taxation generally very complicated?—Yes.

13896. And very often they require an expert to deal with questions of contract?—Undoubtedly an expert would be useful.

13897. At the same time you are not prepared to say that matters have advanced to such a stage that it would be desirable to split that department off from your own?—I should be glad to get rid of the work, but I doubt if the arrangement would work satisfactorily.

13898. Is it the tendency of the Government of India to screw the salt tax up?—If you mean the tax on the local manufacture of salt, undoubtedly it is.

13899. Has that policy been opposed by the Government of Burma?—I should not say that it had been, on the whole.

13900. What is the policy with regard to the local production of salt?—The policy is to concentrate it in certain areas so that it may be more easily supervised.

13901. But would your policy be, to encourage the production of salt locally?—I hardly think we can be said to encourage the production, because the concentration of it discourages it to some extent.

13902. But, as opposed to importation, would it be the policy of the Local Government to put on such a duty as to prevent the import of salt?—No; as far as possible we put the same duty on the local manufacture as on the imported salt.

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13903. But is it not lower to-day?—Yes. The eventual object is to levy the same tax. The local duty started lower and it is being levelled up by degrees.

13904. Might not the reason be that otherwise you would destroy all local manufacture?—Undoubtedly we should otherwise destroy a part of it.

13905. And that, you think, is not desirable?—Of course it is a hardship to people to be thrown out of employment, and if a tax has got to be raised it should be done gradually, so as to do it with the minimum of hardship.

13906. Are you in accord with the Government of India that it is desirable gradually to raise the salt tax?—The Government of India requires certain money from the provincial Government, and the salt tax is part of it. If there was a very large internal production the revenue from the tax on imports would fall off.

13907. If the tendency of the Government of India is to screw up the tax, does the Government of Burma support that policy?—They have not remonstrated.

13908. Would you say that that was an instance where the policy of the Government of India is opposed to the interests of the country?—No, I should not.

13909. In Upper Burma, prior to the British occupation, there was no land tax?—That is too broad a statement. There was a land tax in some places. There was no general land tax. There was a tax known as the *thathameda*.

13910. Did that, broadly speaking, replace the land tax?—It may be said to have done so—it was really an income-tax.

13911. Was it on the advice of the Government of India that the land tax was imposed?—I think that the then Chief Commissioner was distinctly in favour of a land tax.

13912. Was he influenced by his Indian experience?—I think it is very likely.

13913. Would you say from your knowledge of the country that if we were starting *de novo* it might be desirable to have a different system from the Indian system which has been adopted?—No, if I was starting *de novo*, I would still put on the land tax.

13914. And you would still base it on the Indian system?—Yes.

13915. Therefore, you would not say, speaking broadly, with regard to the land tax, that the influence of the Government of India has been for evil?—No, not upon that point.

13916. You recommend that you should be allowed to reappropriate from one department, which is under your control, to another department, which is under your control?—Yes.

13917. For example, that you should be allowed to reappropriate, let us say, from the Excise Department to the Agricultural Department?—Yes.

13918. Is that not rather a wide power?—I do not think so.

13919. Can you parallel it elsewhere?—I am not familiar with financial systems elsewhere.

13920. Would you for example suggest that you should have power to appropriate, from "contingencies" under the Excise Department, to "salaries" under the Agricultural Department?—I see no reason why I should not.

13921. Contingencies, I suppose, are mainly for non-current expenditure?—Yes.

13922. Then would you transfer from a non-recurring head to a recurring head?—Yes. You are assuming that I have power to sanction the salaries as well; that is quite a different matter from reappropriation.

13923. Possibly I skipped over a stage; do you recommend that for posts under Rs. 20 a month, the officer concerned should be allowed to make the appointment?—Yes, I should up to certain limits.

13924. Then, up to certain limits, what I stated before would apply?—Yes.

13925. Is that desirable?—I think he might be trusted with that power.

13926. We have been told by several witnesses that the restrictions with regard to the purchase of European stores locally are unduly heavy; is that your view?—Yes, I think there is an unnecessary fuss made about small purchases of European stores.

13927. Suppose the Government of India were unrestricted in the principle it chose to adopt with regard to the purchase of stores, would you advocate that the Local Government should have free power to buy its stores locally, or to call for tenders in England or not, as it chose?—I imagine that the Stores Department in England or something similar would have to be maintained for large purchases—materials for bridges and railways, and things of that sort—but I think it would be more economical, and would save a considerable amount of time and labour, if bicycles and typewriters, and things like that, could be purchased locally.

13928. If there was no financial limit, would it work if it was left to the discretion of the Local Government?—Yes, I think the Local Government might be trusted with that discretion.

13929. The plan that is adopted elsewhere, for example, is that the Local Government call for tenders both locally and at home when giving a big order; that is in order to give the local people a chance, and then the Local Government can accept any tender they please?—That seems a good system.

13930. Is that a system which could be applied?—Yes, but even that system is rather too elaborate to apply to these small isolated purchases.

13931. But with regard to large matters you would not object to the principle that tenders should be called for both in England and locally if the Local Government thought any advantage would be gained thereby?—No.

13932. (Mr. Meyer.) As regards the duty of placing the whole budget in draft—the receipts on one side and the expenditure on the other—before the Local Government; is that not the function of the Financial Secretary?—Yes.

13933. And the Lieutenant-Governor thus gets a bird's-eye view of the whole progress of receipts and expenditure?—Yes.

13934. You speak about the budget having to come up in November; is that the correct date so far as the Government of India is concerned?—No, that is the date on which it is prepared by the Heads of the Departments.

13935. When is it due to the Government of India?—In February I think.

13936. You may take it from me that it is the 20th January. Therefore might you not have longer time for the budget by dealing with it here in December instead of November?—I do what I am told.

13937. Your budget estimates have to go to the Government of India towards the middle of January; why do you leave your figures here till November or December?—I do what I am told.

13938. What are you told?—I have to provide the revenue figures for the Accountant-General.

13939. For the Accountant-General, who passes them on to the Local Government?—Yes, and to the Government of India I understood.

13940. You propose a system under which the provincial Government should take the whole of the present divided heads of expenditure, receiving a large proportion of the revenue. Under the new settlement, outside the land revenue expenditure, the more important heads of expenditure are divided between the Government of India and the provincial Government?—Yes, forests, excise, stamps, and income-tax.

13941. Let us take the case of excise or forests, and then suppose that the Local Government embarks on a considerable expenditure with the

object of getting more revenue in the long run. At present the Government of India would take half the revenue and bear half the expenditure?—Yes.

13942. Under your system the province would have incurred the whole of the expenditure, but would have to make over half the increased revenue to the Government of India?—Some share no doubt.

13943. Might that not lead to a good deal more friction than there is under the present system?—I do not see why it should.

13944. Would there not be a tendency for the province to say, "The Government of India is getting the unearned increment which is the produce of our enterprise and our expenditure"?—That is possible, but I think the province would rejoice in its freedom.

13945. Is there not a tendency in Burma to look upon the amount paid to the Government of India somewhat as a tribute?—I have seen the statement in newspapers.

13946. Would there not be somewhat more ground for such a contention if the Government of India took no share in provincial expenditure, but simply took a share of the provincial revenue?—There would be that debating point, of course.

13947. You suggest that the Local Government should be permitted to abolish appointments of any pay whatever; do you include appointments held by Imperial Services such as the Indian Civil Service, or the Public Works?—Yes, I think so.

13948. You are aware that the Secretary of State, while granting larger power to the Government of India in respect of other appointments, has kept the old limits in respect of appointments which are usually filled in England?—I have not heard it.

13949. Would the Secretary of State be likely to allow a Local Government a free hand in abolishing appointments held by members of the Indian Civil Service?—It depends how the matter was put before him.

13950. You put it as a grievance that the orders passed upon the report of the Excise Committee were not all of them primarily applicable to Burma, and gave a certain amount of trouble. Is it not the fact that the Burma Government especially asked to have the report, and the orders thereon, communicated to them?—I daresay they did.

13951. If the Burma Government asked for the orders, how can they reasonably complain that they received them?—The orders were communicated with certain instructions; I do not know that the Local Government asked for those instructions.

13952. There was a general Resolution on each portion of the Committee's report?—Yes; it went into great detail.

13953. Primarily, of course, with reference to those provinces the conditions of which the Committee had investigated?—Yes.

13954. At the request of the Burma Government they were forwarded to you?—That I do not know; of course, it may be so.

13955. But were not these recommendations left to your Government to decide upon, without any absolute order that you should do this, that, or the other?—I believe not, but they were not necessarily passed on to me with the original orders of the Government of India.

13956. You referred to the contract distillery system as an instance in which the intervention of the Government of India was for good. That was a case where the Local Government had started a different system, and the Government of India said, "We think from our experience in India that this is not a good system and you had better try the other"?—Yes.

13957. The Local Government at once acquiesced?—Yes.

13958. And you think it has been a good thing?—I think it has been a success so far.

13959. You are aware that an Inspector-General of Excise has been recently appointed. As regards these matters of excise in which the conditions of Burma differ from those of India proper, is it not likely that the appointment of this officer will tend to avoid the issue of orders which are not primarily applicable to Burma?—I do not see why it should.

13960. I presume he would visit the province?—Yes, he may.

13961. Would he not be able to tell the Government of India what the exact circumstances of the province are?—Yes, I suppose he will do that, as far as he gathers them in the course of his tour.

13962. As regards opium, is not the internal consumption of opium included under the head of "excise" in this province as in the rest of India?—Yes.

13963. You recognise that opium is an especially difficult matter to deal with in Burma?—Yes.

13964. You do not desire any great freedom from the control of the Government of India and the Secretary of State in regard to your special opium policy?—I recognise that it is practically impossible.

13965. In regard to these opium rules you tell us that considerable inconvenience has been caused in this province. Is it not the business of the Financial Commissioner and the Local Government to prepare fresh rules applicable to the new conditions?—Yes.

13966. And they did not do so?—We have not done so yet.

13967. You are of opinion that in some cases the Local Government is restrained from making reforms which it might otherwise adopt because it would have to make out a case to the Government of India and get the sanction of the Government of India? Is it not a good thing sometimes to have to test your own conclusions in that way?—Yes.

13968. Until recently the salt tax was one rupee a maund here, while it was Rs. 2-8 a maund in the rest of India?—Yes.

13969. The one rupee a maund was levied on imported salt, while you taxed your local manufacture, in a somewhat crude way, by a duty on the cauldrons in which the salt was produced?—Yes.

13970. Was not the theory always that that should be equivalent to the one rupee on imported salt?—Yes.

13971. There was no idea of protection of a local industry?—No.

13972. The Government of India came to the conclusion, from the statistics of incidence, that there was a protection to the local industry, and the Burma Government adopted that view?—Yes.

13973. You are now doing away with the pot and cauldron policy and starting the quantitative assessment?—We have started that in several districts; we still have the other in others.

13974. Recently you came up to the Government of India as to the delay in bringing the assessment up to the full rate of one rupee a maund?—Yes.

13975. Was the permission you asked for readily granted?—Yes.

13976. In fact the Government of India took a lower figure than your own Government had suggested?—That is so.

13977. As regards mining restrictions, what is the character of the minerals in Burma?—Petroleum is the most important.

13978. You are aware of the object of the mining restrictions?—I think I have a general idea. It is to prevent monopolies.

13979. Are you aware that the imposition of those restrictions was due to the Secretary of State?—I am not aware of that.

13980. You spoke about the Director of Geological Survey not being in direct contact with you in

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these matters. Has your Government ever consulted him and asked his advice?—We have assistants of the Geological Survey in this province, and they report to the Director, and the Director, as a rule, edits their reports and sends them on to us.

13981. When you get a communication about a mining concession or anything else which under the existing rule has to go to the Government of India, do you consult the Director of the Geological Survey, or his local Assistant here, before you frame your own recommendation?—We consult his local Assistant, but not him.

13982. Then is your complaint that he sometimes differs from his local Assistant?—We do not necessarily accept the view of his local Assistant.

13983. Is there anything to prevent you from consulting the Director himself?—It is not the custom. I do not know whether he would advise us; he is not supposed to be our adviser. We have never consulted him by official letter; when he comes down personally, we consult him.

13984. In those cases have you followed his advice?—Not always.

13985. Then your real point is that you should be able to ignore his advice?—Certainly.

13986. I see you desire greater freedom for granting lands for religious purposes. You are aware that the policy of the Government of India is that of religious neutrality?—Yes.

13987. Might it not be dangerous to exceed the limits within which that policy should be allowed to be departed from in Burma?—I do not see any danger.

13988. You think there might be no dissatisfaction as between rival sects?—You must remember that all the waste land in Burma belongs to Government.

13989. And therefore you think there is plenty of land to give away?—They cannot get the land from anybody else; that is my point.

13990. As regards the forecast of land revenue settlements, of which you spoke as a hardship, are you aware that one of the objects was financial, in order to give the Government of India some information as to the amount by which you are going to add to, or possibly diminish, the land revenue as the result of your settlement?—Yes.

13991. Is not the Government of India interested in that as a sharer of the land revenue?—Yes.

13992. Another object is to enable the Government of India to ask for explanations if it has reason to think that you are putting the settlement rates too high?—I do not see how that comes into the forecast.

13993. Suppose your forecast showed double the existing revenue, would that not be a case for enquiry as to how this doubling of the revenue came about?—But the rates imposed have to go to the Government of India.

13994. But one of the objects of the forecast is to enable the Government of India to enquire what the reason is of any large increase, or possibly, decrease, which the new settlement is going to bring about?—But the forecast is prepared according to a rate which may, or may not, be utilised in the eventual settlement.

13995. Your point is, then, that the forecast in itself is not sufficiently accurate to be of much use?—Exactly, and cannot be made so.

13996. You say that in 1895 the Government of India became a great deal more stringent in its settlement regulations with regard to this province. Do you know the object of the change of policy?—I do not.

13997. Has not the influence of the Government of India been rather in favour of mitigating assessments here?—I think it has.

13998. One witness said that the rule which forbids an individual assessment to be increased by more than 50 per cent. at one time was due to the Government of India; is that so?—That is so.

13999. What has been the attitude of the Government of India with regard to *thathameda*? One witness told us at Mandalay that as regards Upper Burma he thought the Government of India had saved the *thathameda*—that the Local Government were inclined to abolish it and replace it by land revenue assessment and the capitation tax as in Lower Burma; is that correct?—A great many opinions have been expressed at different times, but I do not think the Local Government ever made a definite proposal to that effect.

14000. Are you aware whether the *thathameda* ever existed in Lower Burma?—Not that I know of; it is quite a modern tax.

14001. I gather that, personally, you do not regret the gradual disappearance of the *thathameda*?—I do not regret the imposition of the land tax.

14002. We were told by a witness that in the old days the people imposed the *thathameda* themselves and distributed it among the householders. Now, thanks to the revenue settlement, the *thathameda* is so small that they do not trouble about it and divide it equally; is that your experience?—Yes, that is done in a good many places.

14003. Might it not be better to have a larger *thathameda* and let the villagers have some discretion in applying it?—It is an arguable point; I do not think so myself.

14004. Is the land revenue assessment unnecessarily complicated?—I do not see any possibility of making it less complicated.

14005. Do the people understand it?—No, I should not think so.

14006. As far as the people are concerned they might have preferred the *thathameda*, with an increased amount if necessary?—Yes.

14007. You say that Local Governments should be encouraged by the Government of India to modify detailed orders in applying them to their provinces, leaving the general control to the Government of India. Is it not a possible difficulty in the application of that principle that it becomes a little hard, sometimes, to say whether a matter is one of detail, or whether it is trenching on principle?—Yes.

14008. In case of doubt, would you be inclined to leave it to the Government of India?—In case of doubt I should prefer to leave it to the Local Government.

14009. But if it was clearly a matter of principle, you think the Government of India should be referred to?—Yes.

14010. You spoke of the difficulty of giving similar powers to all Deputy Commissioners, and you were in favour of giving powers to some, and not to others. Would it not be a little invidious as a matter of practice to pick out one man and say "You shall have powers," and say to another man "You shall not have them"?—There is that difficulty.

14011. Might that possibly be obviated by giving the powers according to grades?—I should think if you were to make a discrimination of that kind you might say that substantive Deputy Commissioners should have the powers, and officiating Deputy Commissioners should not.

14012. Would you say the same with regard to Sub-Divisional Officers?—They belong to various Services.

14013. Are they not in grades too; you have got Assistant Commissioners in various grades, and Extra Assistant Commissioners in various grades?—Yes.

14014. Let us take the Assistant Commissioners first; could you discriminate there between grades?—Yes; you could.

14015. As regards the Extra Assistant Commissioners, where you have officiating men, might you discriminate, according to your plan, between the officiating and the permanent Extra Assistant Commissioners?—There are no officiating Extra Assistant Commissioners.

14016. Then you would have to fall back on the grade line?—That would not be easy because there are two systems of appointments; there are men of long experience who are promoted from the Subordinate Service, and there are men who are taken in direct.

14017. At any rate it might be possible to evolve a classification that would depend on a man's length of service?—Yes.

14018. We had it in evidence in Mandalay that there was difficulty in entrusting larger responsibilities to Burman Extra Assistant Commissioners; do you share that feeling?—No, I am prepared to give considerable responsibilities to them.

14019. You would take the Extra-Assistant Commissioner as he is, and make no race distinction?—Exactly.

14020. In Mandalay we came upon a little suit about the possession of some tamarind trees on State land which had been tried by a *myook*; we were told that the appeal from the *myook* would have to go straight to the Deputy Commissioner; is there any reason for that; why should not the appeal go to the Sub-Divisional Officer in the first place?—It is rather difficult to have the appeal to the Sub-Divisional Officer invariably, because the Sub-Divisional Officer may be a very newly appointed officer.

14021. But where the Sub-Divisional Officer is qualified should not these things go to him as a matter of course, in the first instance?—Yes.

14022. In the same way appeals from the *thathameda* assessments go straight to the Deputy Commissioner?—Yes, I think they do; they are very rare.

14023. Could they not go to the Sub-Divisional Officer?—Yes, they could.

14024. Speaking generally, might the powers of Sub-Divisional Officers, except in the case of the raw recruits, be increased to the extent of letting them be the appellate authority from the *myook* in the first instance, or from the village officer?—Yes.

14025. Are you in favour of allowing the Commissioner to appoint *myooks*, having them on a divisional list?—I do not see how it is going to be worked.

14026. It is worked in Bombay for example, as regards *mamlatdars*, and in Madras as regards district tahsildars, who are on district lists?—I am not altogether familiar with those provinces, but I doubt whether the tahsildars do such varied work as our *myooks*.

14027. Your divisions have five or six districts?—Four or five; one division has six.

14028. How many townships has each?—From 4 to 6.

14029. So that you have got 30 townships or so in a division?—Yes, from 20 to 30.

14030. Would not the division afford a sufficient *cadre*?—No, I think not.

14031. At present are *myooks* largely transferred from one end of the province to another?—They are transferred; it may be from one end to another.

14032. Is it not desirable to keep them in the same district, or the same division, as far as possible?—There would be a difficulty about that, because in Upper Burma it would be desirable to appoint local men as far as possible, and there would hardly be enough men for the posts which require a knowledge of English, such as Treasury Officers.

14033. I was not asking about first appointments; I am asking whether when a man is appointed he ought not to be put into the same district, or at any rate into the same division, for a considerable number of years?—It is advisable of course, that he should remain where he is for a considerable time. I do not know that there is any particular advantage in keeping him in the same division.

14034. Would you give the Commissioner power to post Assistant Commissioners and Extra Assistant Commissioners within his own division?—No, I do not think it would be convenient.

14035. You have mentioned the desirability of Commissioners being able to give persons third class magisterial powers and to raise them to second class; might they not have somewhat analogous powers as to recording evidence in English and committing for trial at Sessions, and so on?—Yes.

14036. Some officers have proposed that Commissioners should have larger powers with regard to advances for house building and purchases; are you in favour of that?—Yes.

14037. We were informed that when a Commissioner finds a decision of the Deputy Commissioner wrong, he has to send it up to you instead of dealing with it himself; will you tell us the real state of the facts?—That is in revision cases. The Commissioner can upset the Deputy Commissioner on appeal.

14038. But when it is not a question of appeal?—He cannot upset him on revision. I can.

14039. Is there any reason why the Commissioner should not exercise revisional powers as well as appellate powers?—No, I do not think there is any real reason.

14040. As regards transfers, are some of them caused by too strict regard being had to seniority with regard to acting appointments?—I do not think there has been very much of that in recent years.

14041. You appoint locally as far as possible?—As far as possible. Of course in a good many districts we have not got Assistant Commissioners.

14042. But if you have got an Assistant Commissioner of five or six years service, who is thought fit to run the district, would you put him in for an acting Deputy Commissionership?—Yes, it is generally done.

14043. Outside privilege leave vacancies?—I should not like to say.

14044. You want to abolish the six months condition for combined leave and so forth. The system of combining privilege leave and other leave has only been in existence a few years, has it not?—Yes.

14045. Are you aware that one of the reasons which led the Secretary of State to approve it was to make vacancies longer so that there should not be these frequent changes?—Quite so.

14046. For that reason it was said that if a man wanted to use this concession of combining privilege leave with other leave, he must be away for at least six months?—Yes.

14047. If you break that down, will you not get back to the old stage of more transfers and shorter acting vacancies?—I think not, because the man is put under the disability of not being able to take leave again for three years.

14048. But I gather you want to get rid of that too. You say: "Generally speaking I think that the rigid restrictions as to the amount of, and the intervals between periods of, leave should be abolished"?—I say "rigid" restrictions.

14049. When you once do away with the letter of the law, can you keep restrictions?—I think so; I think there are very inconvenient cases now in which a man wants to go on leave two months short of his three years, and when it would be convenient for Government that he should go.

14050. Would you keep the general rule, and give the Local Government a dispensing power?—Yes.

14051. Would it be possible to have a Local Board for a township?—I doubt if they would do much good. I do not think that the Burman would be sufficiently interested in his township. They might be tried in some of the Lower Burma districts.

14052. Is Lower Burma more advanced than Upper Burma?—There is more money spent there, for one thing.

14053. On the other hand is not the system of self-government in villages more advanced in Upper Burma than in Lower Burma?—It has been better preserved.

14054. But you think that the financial situation outweighs that, and that it would be best to

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begin in Lower Burma?—I think so, when you are dealing with the township.

14055. Does the Local Government exercise its powers of revision very largely in administrative matters when there is no specific right of appeal?—That is on application by private persons; I should not think it does.

14056. Take an appeal from some administrative order; you stop appeals at some stage or other under law or administrative orders; a certain number are supposed not to go beyond the Commissioner, others not beyond the Financial Commissioner, and so on?—Yes.

14057. My point is whether, when the regular right of appeal is stopped, the faculty of revision is frequently exercised by the Local Government?—I think the Local Government not unfrequently makes enquiries, but it does not very often interfere.

14058. And the same with regard to personal matters, touching public servants?—No, I do not think the Local Government goes beyond the ordinary appeals in the case of personal matters.

14059. We were told that the Deputy Commissioners in Upper Burma were considerably overworked. If so, would it be possible to relieve them of civil work as has been done in Lower Burma?—Yes, I have no doubt it would.

14060. And the same with regard to the Sub-Divisional Officers and the *myooks*?—Yes.

14061. You refer to giving the Deputy Commissioners personal assistants; have they not got these officers already in some districts?—They have headquarters Assistants in some districts. I am in favour of extending that system.

14062. Is it the system here that the headquarters sub-division is always relatively small, and the officer there is practically supposed to assist the Collector in certain branches of the Collector's work?—No. There is a headquarters sub-division, but the man in charge of that is distinct from the headquarters Assistant.

14063. That is the system you want to extend?—Yes.

14064. Might not the Excise Commissioner make the appointments of excise superintendents and so on?—Yes, I see no reason why he should not; the only thing is that it is not considered expedient that he should exercise authority over the Divisional Commissioners.

14065. If the Divisional Officers do not make them at present, there is no *lèse majesté* with regard to the Divisional Officer?—They report on them, of course.

14066. We have had before us a report by Major Maxwell and Mr. Todd-Naylor proposing considerable delegation; are you in general concurrence with those proposals?—With most of them.

14067. Are they with you now, or with the Local Government?—Some have been sanctioned, some have not yet. They are being dealt with by instalments.

14068. Is not the over-work of which a number of District Officers complain, to a large extent due to the inefficiency of their clerical establishments?—Yes, undoubtedly.

14069. Do you suggest any way of remedying that?—Only time.

14070. You think that you get the best men now that you could get?—There are not enough men with the requisite knowledge to go round.

14071. Are your educational rules too lax?—If we required adequate qualifications, we should get even less clerks than we get now.

14072. (*Sir Steyning Edgerley.*) Is not your office constituted under Act XV. of 1888, section 5 of which gives a very wide general power of delegation?—Yes.

14073. Has there been any sort of public complaint as to the use of that section?—No.

14074. Does the use of that section touch the principle of any of the Acts in regard to which it is used?—No, I do not think so.

14075. It is simply the detail of the power under the particular section, in accordance with the principles of the Act, being exercised by A instead of B?—Yes.

14076. Do you consider that that is the proper way of proceeding, where you have a mass of detail to gradually delegate?—It is convenient.

14077. Do you think that if, in your own case, the process had been by specific amendments of law, you would have got on as well as you have?—Not very much use has been made of that section.

14078. How then do you get all the powers of the Local Government which are exercised by the Financial Commissioner since your office was created?—Mostly by specific amendments of the law in the course of later legislation.

14079. You have had two or three consolidating Acts in Burma?—Yes.

14080. Do you suggest that that should be the ordinary means?—That is one of the means. The greater part of the detailed work under the Land Revenue Act is done by means of rules; they have been revised more than once since the Financial Commissioner was appointed.

14081. I see you recommend that "if it is understood that proposals for delegation would be welcomed if they are made as opportunity offers, they can be considered with much less strain upon the current business of the various departments than if all such proposals have to be made within a limited time." If you have a general Act for purposes of delegation you have only to deal with the Executive Department of the Government concerned?—That is so.

14082. If you proceed by the means of specific legislation you have to deal with the Executive Department and then with the Legislative Department, and the Bill has to go to the Secretary of State, and then has to pass through the Legislative Council; is that not giving undue trouble?—No doubt it is a lengthy process; still if there was a desire to delegate the business, I do not see that it need give trouble.

14083. You do not think that the mass of detail from all the provinces of India would overload the Legislative Department of the Government of India?—I suppose that the Local Legislatures would do as much as they could.

14084. Could the local Legislature delegate any powers at present belonging to the Government of India under Imperial Acts?—I fancy the powers of the Government of India are not very often mentioned in local legislation, so I suppose they could not.

14085. Still you say you are very anxious to get rid of the previous sanction of the Government of India in matters of rules; should all those cases be specifically dealt with?—I think it would be more convenient.

14086. More convenient or more proper?—I think it would be more convenient; it would be a notice to the public and to the officers concerned.

14087. But it is quite possible to give that notice by means of a notification inviting objections, as is done in the case of the procedure for extending many laws to new areas, without specific legislation in each case?—It is possible, but I should prefer the other procedure.

14088. In the last resort, in order to obtain financial independence, would you accept the provincialisation of all expenditure unless the Government of India administered the department directly?—Yes.

14089. In that case, of course, the proportion of the shared heads received by the Local Government would have to be slightly modified so as to cover the increased provincial liability?—Yes.

14090. If that were done it would hardly be correct to say, as was suggested to us, that the

Government of India took no share in the expenditure, but provincialisation on that basis might be a difficulty if you wanted to bring in a large scheme of reorganisation involving a heavy increase in expenditure?—I take it that the whole of the expenditure would have to be provincial.

14091. But if you took that into account, and the settlements had been modified?—Of course the settlement could be modified from time to time, but I take it that that would be objectionable except in the case of a very large scheme.

14092. Would it not be possible in the case of imperial heads to make any surplus from the share that you have given to meet expenditure under one head possibly meet deficits under another head?—Yes, that could be done.

14093. You suggest that perhaps some sub-heads under salt and customs might under such a scheme be made provincial. What sub-heads were you thinking of?—I was thinking of the salaries of preventive officers.

14094. At the present moment, is not part of the establishment under the head of Customs provincial?—No, I think not.

14095. You had experience of the Police Commission as Chief Secretary, and you thought the orders were in too great detail. When you represented the local circumstances, did you find that you got much of a hearing?—I have not followed the later course of the discussions; the matter upon which we chiefly thought that the orders were unsuitable was in respect of the draft Police Bill, and that is still under consideration.

14096. At Mandalay the Superintendent of Police suggested to us that the establishment and reorganisation were worked out too much by rule of thumb without sufficient allowance for local circumstances. Do you think that that is true?—I cannot say; of course, the establishments had to be worked out on general principles.

14097. Your view would be that the Government of India should have said "These are the principles," and left you to apply them?—I do not think that the Government of India interfere in the details of the police establishments of districts.

14098. An instance was given as to a headquarters inspector at Mandalay, whose office was ordered by them to be abolished?—I think that was an unnecessary detail.

14099. Do you suppose that there were no other instances of the same character?—There were others.

14100. Now suppose the Excise Commissioner came over and discussed matters with you here in order to learn Burma, how long would it take him to learn Burma sufficiently to advise the Government of India safely?—I suppose if he stayed over here a year he might learn a good deal about it.

14101. You do not think that a cold weather trip would suffice?—I do not think so.

14102. Would you be likely to get more than a cold weather trip out of him?—That I do not know.

14103. Have you ever seen any Inspector-General here for any length of time?—No, I have never seen any Inspector-General here for a year.

14104. Would it take somewhat the same period to learn provinces such as Madras and Bombay satisfactorily?—That I cannot say.

14105. If the Local Governments took anything like the same view as you have expressed, he would probably have to be in a state of pupillage for some eight or ten years before he could safely advise the Government of India as to matters in the provinces?—Yes.

14106. If you divided the functions of the imperial and provincial heads of account, to whom would you give excise?—To provincial, wholly.

14107. You said that revenue work was delayed by correspondence. Could you say whether one result of that correspondence was that the introduction of particular settlements was actually delayed?—Yes, very often.

14108. Does that cause a considerable loss of revenue?—Yes, sometimes.

14109. Do you remember any instance of great delay owing to that cause?—Yes, I remember one, and I no doubt could find others. The delay was of a year and a half. I do not remember the amount of the enhancement, but it was over a lakh of rupees.

14110. It was suggested that the moderation of assessment was due to the Government of India; would it surprise you to learn that the Government of India's action was due to the Secretary of State?—No, I should not be surprised.

14111. Who was the Chief Customs Authority before your office was created?—I think it must have been the Chief Commissioner.

14112. So that you got those powers really in relief of the Chief Commissioner, not by encroachment on the Divisional Commissioner?—Yes.

14113. As to the Director-General of Geology, in every case that has to be decided, are there non-technical outside factors which the Local Government can weigh more accurately than the Director-General?—Yes.

14114. We were told in Mandalay that the Inspector-General of Forests in the discussion of working plans gave his advice before the papers reached the Local Government. Would it be suitable for all Government of India Inspectors-General to give their advice at that stage?—Yes, I think it would be convenient.

14115. It was also suggested that it was part of the duty of the Directors-General to tell the Government of India what the exact circumstances of any particular case were; you would dissent from that completely?—Yes. That is the function of the Local Government.

14116. As regards the danger of monopolies being created, I presume that, if the Local Governments were made aware that it was a cardinal point of the Government of India's policy that monopolies should not be created, you would hold that the Local Government would be perfectly competent to observe the Government of India's desire in that respect?—Yes, I think so. Of course, the present mining rules do not prevent monopolies.

14117. Then as regards appeals. There are differences as between Upper and Lower Burma?—In revenue appeals, yes, under section 8 of the Upper Burma Revenue Regulation.

14118. Do you see any reason why appeals should be more freely allowed in Upper Burma than in Lower Burma?—No.

14119. You said you had not had much trouble about appeals yet. Is it not wise to get your rules prepared on the basis dictated by the experience of other provinces rather than to wait till you begin to feel the pressure?—No doubt.

14120. Your position would be that two concurrent decisions ought to be final?—Yes.

14121. Have you any rules authorising officials to withhold appeals which are for any reason inadmissible?—In the case of men with salaries under Rs. 50 a month, we have.

14122. I am speaking at the moment of administrative appeals?—No, we have no rules. They might be useful. It is within the province of the Local Government to make such rules.

14123. Then as to appeals by officers, would it be a good thing to have a fairly long probationary period on first appointment?—Yes.

14124. Would it be a good thing to have power, after confirmation, to give notice of termination of employment on, say, six months' or a year's notice?—It would always be desirable to get rid of a bad bargain.

14125. Would you go so far as to say that if a man had had 15 or 20 years' service and had then deteriorated, it would be worth the while of the State to dispense with his services at the cost of a pension?—Yes.

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14126. Would you make such pensions equal to, or less favourable than, medical certificate terms?—I think they should be rather less.

14127. As regards delegation of powers amongst subordinate officers, you have nothing in this Presidency like Section 11 of Bombay Act V. of 1879?—We have something approximating to that under the Lower Burma Land and Revenue Act. It is a good deal used.

14128. You have nothing of the sort in Upper Burma?—No, in Upper Burma the Collector can delegate enquiries to his subordinate officers, retaining the power of decision.

14129. But he cannot practically make a good Sub-Divisional Officer the Collector in his own subdivision subject to appeal to, and revision by, himself?—No, that cannot be done.

14130. Do you know that they have had that power in Madras since 1828?—Yes. I think that it would be a convenient power to have.

14131. A suggestion was made to us in regard to annual reports that they might be written by Divisional Commissioners rather than by Deputy Commissioners, on statistics supplied by, and after actual personal conference with, the Deputy Commissioners, so that the Commissioner should present an account of his division as a whole; would that be a good system?—I cannot say that I am in favour of that. The division is too large a unit for the presentation of figures and explanations. Some divisions include very diverse districts. I think it would take longer. I do not think it would save the Deputy Commissioner.

14132. Are there not a good many reports that are presented rather in that way, for instance forests and income-tax?—In income-tax reports the figures are given by districts. The body of the report is written by me but I obtain the materials from the districts.

14133. Then as regards transfers, would it save transfers if some part of the reserve were kept in the higher grade? Suppose you had a small portion of the reserve—say, two officers, in the Deputy Commissioner's grade ready for an emergency or special duty; would that tend to diminish transfers?—I do not know quite what you would do with these men while they were waiting.

14134. Would they ever be unoccupied?—Work could always be found for them, of course.

14135. You have got something like that system in regard to Extra Assistant Commissioners?—We have, but I do not see that it diminishes transfers.

14136. About the question of combined leave for six months. All that you require to meet the difficulty suggested there would be to rather extend the rules which allow an officer to obtain leave within three months of return from privilege leave on a *bonâ fide* change of mind? Assuming that this request for return with which he is willing to comply occurs after he has gone on leave, there is a *bonâ fide* change of mind?—Sometimes it is not a change of the officer's mind; it may be the Head of the Department who suggests that the officer might come back, and he agrees.

14137. Then it has been suggested to us that it would be a good system if the amount in the Public Works budget available for new works, after meeting various recurring charges and works in progress, were broken up and given in lump sums to Divisional Commissioners for expenditure; do you think that that would be a good system?—Yes, I think it would; of course, there would have to be a reserve for things to be settled by the Lieutenant-Governor.

14138. You think on the whole the money would be better allotted than if it were all done in the Public Works Secretariat?—Yes, I think it would.

14139. It has been suggested that it would be a good thing to give Deputy Commissioners and Commissioners small lump grants for miscellaneous expenditure in emergencies; do you agree that that would be a good thing?—I think it would be a good thing if they are able to utilise them, but if this grant is going to be put in one head of the

budget and they cannot transfer it to another head, it would not be much good.

14140. It would be entirely discretionary; for example, you suggest that Deputy Commissioners should meet the headmen every year in darbar; on such an occasion, they might give small grants to men who had done extra good work; to do that at present would cause correspondence?—Yes; I think it would be convenient if the Deputy Commissioners had a small fund for purposes of that kind.

14141. Then as to Superintending Engineers and Conservators; they usually live in Rangoon or Maymyo?—Yes, they are all either in Rangoon or Maymyo.

14142. It has been suggested that they could more profitably live at the headquarters of the Commissioners as far as possible, so that the Commissioners might have the benefit of expert advice?—There are not as many of them as there are Commissioners. There are four Conservators and eight Commissioners. It would be advantageous, but I am not sure that the counterbalancing disadvantages would not be as great.

14143. Another suggestion that was made was that it would greatly save the Deputy Commissioners if the detail work of supervision of treasuries and records were entrusted to experts. Are you in favour of that?—As regards treasuries, yes, but not as regards other matters.

14144. As regards the principles of delegation, you told us that historically the delegation has been forced upon the Local Government by increase of work. Would you accept the principle that in the allocation of work the power should be placed as low down as possible, consistently with safety?—Yes.

14145. The guiding principle at present is that when the pressure becomes too severe at the top, they then unload?—That has been the practice.

14146. Would not recognition of the other principle, and action on it, lead to considerable delegation?—Yes, I think so.

14147. Another suggestion made to us was that Burma was eminently a province which was suitable for the institution of a Governorship in Council; are you in favour of that?—I am not aware what extra powers a Governorship involves; as regards any mere change in the form of Government, I do not think I am in favour of it.

14148. Do you expect within any reasonable time to have to increase such officers as the Financial Commissioner; will you be able to do the whole work of the province in your own sphere much longer?—There will either have to be two Financial Commissioners, or else some of the departments under the Financial Commissioner will have to be broken off, and made independent.

14149. Is there any reason why the Divisional Commissioner should not be the final authority on such matters as stamps and income tax?—I think they could do most of the work, certainly. There is room for further decentralization.

14150. (Chairman.) Is there any rule in the Secretariat here that an officer is not to remain more than a certain time in the Secretariat?—There is a rule; it is three years, if I recollect rightly. I do not think an officer has been in the Secretariat more than three years continuously recently.

14151. What is your own experience?—I was in the Secretariat a considerable time.

14152. How many years' service have you got?—Twenty-five years, of which 13 have been spent in the Secretariat.

14153. Is the rule now observed of turning an officer out of the Secretariat after a few years' service?—I do not remember that any officer has been in the Secretariat for over three years for some time past.

14154. If it should prove that that rule is not now strictly adhered to, do you think it ought to be adhered to?—I think it is a good rule; it must be applied, no doubt, with discretion.

14155. Is one of the reasons why there is an application on the part of nearly all officers to be allowed to make grants of land for religious purposes that there is only one principal religion in Burma?—Buddhism is the preponderant religion in Burma, but the real reason why this question has some importance in Burma is that in other provinces religious bodies can get land from land-owners, whereas in Burma all the waste land is in the hands of Government. There is private land under cultivation, and used for house sites, and so on, but the vacant land belongs to Government in this province.

14156. Is nothing but vacant land in other provinces ever given for religious purposes?—It is the grant of vacant land which is most often in question.

14157. You said something about an appeal to Sub-Divisional Officers from the *myook*. If there is an appeal up to the Deputy Commissioner, is that not merely adding one more link in the chain of appeals without getting rid of the appeal?—At present there are two appeals, one to the Deputy Commissioner and one again to the Commissioner.

14158. If you introduced the Sub-Divisional Officer you would only add one more link in the possible chain of appeals?—You might stop the appeal one stage lower.

14159. Therefore the introduction of the Sub-Divisional Officer would be conditional on the appeal being stopped lower than it is at present?—Yes.

14160. Is the period of two years too long for an officer, to be away on leave from his charge?—I do not think it is too long as a maximum.

14161. Does not an officer lose to a certain extent his knowledge of the vernacular?—No, I should not say so.

14162. I do not say that he would lose it altogether, but would it not lessen his knowledge?—It may take him a month or so to recover his colloquial fluency; not more than that.

14163. Referring to your answer as to a possible transformation of the Government here into a Governorship in Council, are the questions at stake in this growing province such that the necessity of a one-man decision only in all matters is becoming so burdensome as not easily to be borne?—No doubt the work thrown on the Lieutenant-Governor is extremely heavy; still I should not say the stage has arrived.

14164. Is there not a double judicial authority in Burma?—Yes, one in Upper, and one in Lower Burma.

14165. Have you ever found that there is a conflict of decisions between the two?—Sometimes there is.

14166. Has that caused occasional difficulty in the interpretation of the law?—Yes, when their decisions conflict, each part of the province has to follow its own judicial authority.

14167. Does that not in practice render administration more difficult than it otherwise would be?—It does cause some difficulties. They are not very serious. In one or two important cases the differences have been removed by legislation.

(The witness withdrew.)

Mr. GEORGE C. BUCHANAN was called and examined.

14168. (Chairman.) You are Chairman and Chief Engineer of the Rangoon Port Trust—Yes.

I am authorized by the Port Commissioners to give evidence on their behalf.

The Port Commissioners prepared and submitted to the Local Government in May, 1902, a draft of a new Port Act, as it was found impossible to carry on effectively the work of the port under the very limited powers accorded to them under the Act of 1879, and they asked for enlarged powers and greater freedom from control in matters of minor importance. After very considerable discussion, and when all points had been threshed out by the Local Government, the Port Commissioners, and the local bodies interested, a complete bill was sent to the Government of India by the Local Government on the 3rd October, 1903. The Bill was revised by the Government of India and finally received the assent of His Excellency the Governor-General on 10th April, 1905. Alterations were made in the Port Commissioners' original draft, and again in the draft of the Local Government, which, in the opinion of the Port Commissioners, were unnecessary and against the principle of decentralization; the chief of these were as follows:—

The Commissioners asked that they should in meeting have power to sanction works authorized by the Act, provided that no new work, the estimated cost of which should exceed two lakhs of rupees, should be commenced by the Commissioners, nor any contract entered into in respect of the same, until the plan and estimate thereof had been submitted to and approved by the Local Government. The Local Government in their final draft cut this sum down to one lakh, and the Port Commissioners raised no objection, but the Government of India again divided the sum by two and reduced the Port Commissioners' powers of sanction to Rs. 50,000, and added a clause to the effect that no work, the cost of which exceeded two lakhs, was to be sanctioned until the plan and estimate had been approved by the Governor-General in Council. The Port Commissioners in the first instance only asked for the powers already accorded to the Bombay Port Trustees, but they were content with the proposals of the Local

Government. They are not satisfied with the further reduction of the Government of India, and they especially urge that the powers of the Local Government should not be limited to two lakhs of rupees. The Port Commissioners are a responsible body, all their engineers are specialists in harbour and dock works, imported direct from the United Kingdom, and with the advantage of the further advice of the Chief Engineer of the province, the Port Commissioners think it unnecessary for any ordinary project to go beyond the Lieutenant-Governor.

The Port Commissioners asked that the Chairman be given power to appoint and otherwise deal with officers and servants whose monthly salary did not exceed Rs. 300, these being the powers exercised by the Chairman of the Bombay Port Trust, but the amount was reduced by the Local Government to Rs. 200. It is not a matter of great importance, but the reduction involves more correspondence and entries on the minutes of proceedings, whilst the Chairman is frequently obliged to exercise the higher powers in anticipation of sanction.

The Commissioners asked that they should, for the purposes of the Act, have power to lease, sell or otherwise convey immoveable property which should have become vested in or been acquired by them provided that no sale of immoveable property, nor any lease exceeding 50 years, should be valid without the previous sanction of the Local Government. The Local Government in their draft reduced this period to 21 years, and the Port Commissioners accepted this reduction, but the Government of India made a further reduction to 10 years, which practically deprives the Port Commissioners of any power at all, and has actually kept back the development of their estate.

A clause was inserted by the Local Government in the revised draft, and ultimately became law, to the effect that in the case of property vested in the Commissioners otherwise than in exchange for its market value, no buildings or other permanent structures should be erected except with the general or special sanction of the Local Government, and no works for the reclamation or protection thereof should be undertaken without the like

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sanction. The Commissioners consider this restriction unnecessary and tending to delay the execution of works and to increase correspondence. The land is vested in the Port Commissioners for certain public purposes and, under the Act, they cannot spend any money on works or use the property vested in them except for the purposes of the Act. They are given certain powers of sanction with regard to the execution of works and their annual budget is sent up for the approval of Government, but as the bulk of the Port Trust land has been vested in them by Government, the powers to execute works are useless when application has to be made to Government for permission to build upon the land.

The Commissioners asked that they might, with the previous sanction of the Local Government, from time to time raise money for the purposes of the Act, or for the purpose of repaying, in whole or in part, any moneys borrowed or owing by the Commissioners, and they provided that when the consent of the Local Government has been obtained the same authority should direct and appoint the manner in which the money should be raised. The Local Government accepted the Port Commissioners' proposals, the Lieutenant-Governor (Sir Hugh Barnes) remarking that they appeared to him to be suitable and necessary, and the first draft of the Government Bill was, so far as borrowing powers were concerned, a *replica* of the Port Commissioners' proposals. In the second draft, made presumably after consultation with the Government of India, considerable modifications were introduced, and the principal clause read as follows:—

"36. If the Local Government shall, with the previous sanction of the Governor-General in Council by an order published in the Gazette, so direct, it shall be lawful for the Commissioners in meeting, from time to time, to raise money for the estimated expenditure on any of the following purposes sanctioned by the Local Government, to such extent as it may, from time to time, direct—

- (a) The construction and repair of works and erections necessary or expedient for carrying out the purposes of this Act;
- (b) the acquisition of immoveable and moveable property requisite for such construction or repair as aforesaid; and
- (c) the payment of any moneys, principal, interest and expenses, which may be due by the Commissioners on previous loans or otherwise."

This draft was sent to the Government of India, and stress was laid on the necessity for power to borrow to pay off a loan. The Act as it finally became law bore but small likeness to either the Port Commissioners' draft, or even the second draft of the Local Government, the principal clauses reading as follows:—

"34. The Commissioners may, with the previous sanction of the Local Government and of the Governor-General in Council and after due notification in the Gazette, raise money required for carrying out the purposes of this Act.

"35. (1) All loans raised under this Act shall be raised on the security of—

- (a) the property now vested, or which may hereafter become vested, in the Commissioners; and
- (b) the tolls, dues, rates, rents and charges leviable under this Act, less any sums set apart by the Commissioners as a sinking fund for the purpose of paying off loans.

(2) Loans may be floated in the open market, or obtained from the Secretary of State for India in Council, but the terms of every loan shall be subject to the approval of the Governor-General in Council."

There is also a provision, clause 42, to the effect that nothing contained in the Act shall prevent the Commissioners from raising, with the sanction of the Governor-General in Council, loans under Act III., of 1904, but by a proviso inserted after the Bill, Act III., of 1904, had been drafted, its usefulness was much impaired.

To still further curtail the powers of local bodies the Government of India have recently issued an order drawing attention to the fact that in India the State claims precedence in the demands upon the money market and directing that in order to prevent a possible depreciation of the price at which loans can be raised by the Government of India, no loan of any considerable magnitude shall be floated by a local authority at or about the same time as a Government loan, and in all cases in which general sanction has been given by Government to the raising of a loan, the dates proposed for the issue of future instalments of the loan and the amount of those instalments must be reported for the previous approval of the Government of India before any instalment is advertised for tenders, and that neither the dates nor the amount of the instalment may be raised without approval. In the opinion of the Port Commissioners, the borrowing powers asked by them in their first draft of the new Port Act were not extravagant or unreasonable, and the present arrangements are unbusinesslike and a bar to progress, the Commissioners having now under their own Act less power in the matter of borrowing than they had under the old Local Authorities Loan Act.

To compare briefly what the Commissioners asked for with what they got:—

Borrowing Powers proposed by the Port Commissioners and approved by the Local Government.

- (a) Local Government to be the sanctioning authority.
- (b) Commissioners to have power to borrow for the purposes of the Act, or to repay, in whole or in part, a previous loan.
- (c) Local Government to direct and approve the manner in which the loan shall be raised.

Borrowing Power as sanctioned by Government of India and incorporated in Rangoon Port Act, 1905.

- (a) Sanction of Local Government and Governor-General in Council and due notification in Gazette required.
- (b) Commissioners to borrow only for the purposes of the Act, and not repay a previous loan.
- (c) Loans may be floated in the open market or obtained from the Secretary of State in Council, but the terms of every loan to be subject to the approval of the Governor-General in Council.
- (d) Except with the previous sanction of the Governor-General in Council all loans to be raised in India and in Indian currency.
- (e) Commissioners with the sanction of the Governor-General in Council to be empowered to raise loans under Act III. of 1904.

With reference to (c) the power to borrow from the Secretary of State is a distinct advantage when money is scarce and dear, but up to the present our applications in that respect have not been granted. With reference to (b) and (e) the Commissioners have consistently urged that power should be given them to borrow to repay a short term loan. Such power is exercised by the Bombay Port Trust, and was strongly recommended for the Calcutta Port Trust by the Committee presided over by the Hon'ble Mr. Baker. The Rangoon Port Commissioners were led to believe they would obtain similar powers, if not under their own Act, under an amended Local Authorities Loan Act, but they were disappointed in the following manner:—

In November 1903 the Local Government sent to the Port Commissioners a copy of a Government of India Bill to make further provision regarding the borrowing powers of certain local authorities, and asked for an expression of opinion. The Bill was entitled the Local Authorities Loan Act, 1903, and contained amongst others the following clause:—

Notwithstanding anything in any other enactment for the time being in force, a local authority may borrow money in any manner authorised by law, for the purpose of repaying money previously

Power to
borrow.

Power to
borrow.

Mode of
raising
money.

borrowed in accordance with law, and in the Statement of Objects and Reasons it was expressly laid down that the Bill was to enable certain local authorities to borrow money for the purpose of discharging loans previously contracted.

The Port Commissioners unanimously approved of the Bill, but when it became law, they were grievously disappointed to find that by a proviso which was not in the original draft the whole purpose of the Bill was defeated so far as borrowing to repay a previous loan was concerned. The inconsistency was pointed out to the Local Government and again by the Local Government to the Government of India, when the final draft of the Rangoon Port Act was submitted, but no action was taken, and, as already stated, the clause in the Port Commissioners' Act giving power to raise loans under Act III. of 1904 is thus rendered of little value. Instances of delay, inconvenience and pecuniary loss owing to the strictness of the existing rules for borrowing can be produced if required.

The Port Commissioners would also draw the attention of the Commission to an order of the Government of India No. 2934 A, dated Simla, 12th May, 1904, as follows:—

"The attention of the Government of India has recently been drawn to the fact that Local Authorities sometimes undertake the construction of works, forming an integral part of schemes involving large expenditure from loan funds, without first obtaining the approval of the authority competent to sanction the schemes as a whole, and without making definite provision for financing the complete project. It is manifest that this practice is inconsistent with sound principles of finance, inasmuch as the Local Authority may thereby be committed to large expenditure from borrowed funds, without any previous consideration whether its resources are adequate for the purpose. It may thus either be compelled to borrow beyond its means or to abandon the works in an incomplete state."

"In order to put a stop to this irregularity wherever it may prevail, the following instructions have been drawn up; and I am to request that, with the permission of His Honour the Lieutenant-Governor, they may be communicated to all Local Authorities in Burma, and their observance strictly enforced in future. Whenever it is proposed to carry out any work, of which the cost in whole or in part is debitable to loan funds—

- (1) An estimate of the cost of the entire scheme should be prepared and submitted for such sanction as is required by law.
- (2) A programme of construction should be drawn up, showing the sums which will probably be required year by year until the work has been carried to completion.
- (3) The application for the loan should cover the entire cost of the project (or so much of the cost as it is proposed to meet from borrowed funds), and it should show the year in which each instalment is to be raised.
- (4) No expenditure should be incurred on the work until the loan for the entire project has been duly sanctioned, and the approval of the authority competent to sanction the plans and estimates has been obtained."

Theoretically the principle of such an order is sound, but as practised in India the Port Commissioners have found it to be unworkable and provocative of much unnecessary delay because of the extraordinary amount of correspondence and detail required by the many authorities whose hands a project passes through before it reaches the Government of India.

The Port Commissioners desire to emphasize the fact that the Port Trusts of India and Burma are composed of the best men available, both official and mercantile, their Executive Officers are all highly trained and well paid men, and it is generally admitted that the port is well managed and compares favourably with other local bodies. A larger measure of Government control is necessary than in the case of a 1st class Home Port, but

much greater powers in the management of Ports could with advantage be given to the various Port Trusts and to the Local Governments.

14169. Who appointed you?—The Local Government appointed me; my office was sanctioned by the Secretary of State.

14170. How many members are there of the Port Commissioners?—13, of whom four are elected by the Chamber of Commerce and one by the Trades Association, while there are five *ex-officio* members and three nominated members. Actually at present there are four *ex-officio* members and four nominated by the Local Government.

14171. You complain that the Act of 1905 was modified by the Government of India in a manner, and to an extent, which has been harmful to your actual working? In particular you refer to the reduction of the sum which you could apply to new works at your own discretion from two lakhs to Rs. 50,000. Has that in practice affected your work in any way?—Yes, it means that in all works over Rs. 50,000 we have to go up to the Local Government.

14172. How many times have you gone up this year, for instance?—I think we have only gone twice this year, and once or twice last year.

14173. Is it not then really a question more of sentiment than of anything else which makes you object to this restriction?—The restriction more particularly applies to the Local Government having to go to the Government of India for anything over two lakhs. We do not complain so very much about our own powers being cut down to Rs. 50,000, because it only happens once or twice a year, but the fact that the Local Government, if they have to pay for anything over two lakhs, has to go to the Government of India, does delay work.

14174. You represent to us that the Port Commissioners ought to be able to settle these questions offhand, but if you have to go to the Local Government, you have no power to settle them offhand?—But the Local Government could settle them very much quicker than if they went up to the Government of India.

14175. Has there, in practice, been much delay?—Yes. I was referring more particularly to the scheme of port works that the Viceroy has just opened.

14176. The total cost of that scheme was 92 lakhs. Suppose you had unlimited power to carry out these works costing 92 lakhs, would you agree that if the Government of India are not to be consulted, they must not be held to be responsible?—Yes.

14177. If you wanted to borrow 92 lakhs, where would you have been able to get the money?—I think we should have been able to get the money as we have got it. There is no guarantee of the Government of India, either direct or indirect.

14178. Are you quite sure of that?—The Government of India sanctions the loan; I suppose you might say that indirectly, having sanctioned the loan, they have satisfied themselves that the local authority is able to pay for it.

14179. Did they raise a loan for you?—We raised the loan.

14180. On the guarantee of the Government of India?—No, on no guarantee.

14181. Could you have raised that money without disturbing the borrowing powers of the Government of India? Suppose for instance you had issued your loan of 92 lakhs at the same time that the Government of India was borrowing, say, for irrigation or railway purposes; one or other of you would probably have gone to the wall?—Our money was raised, not the whole 92 lakhs at once, but in parts, and what we borrow is so small in comparison with the large loans of the Government of India that it would not really have affected the money market.

14182. The market for which is limited?—Yes.

14183. Therefore unless you made reference to the Government of India as to the time when the instalments of your loan were put on the market, and they agreed not to go themselves at the same

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time, you might have gone to the wall?—I do not think it would have affected us.

14184. Would you have got the money in Burma?—No, very little of our loans are subscribed in Burma; we get the money mostly from India—principally from Insurance Companies, the Court of Wards, and so on.

14185. And you think you would not have disturbed the market of the Government of India?—We think that we should not have done so.

14186. Except for the question of disturbing the Government of India market for loans, you think you are entitled, looking at the composition of your body, to have a perfectly free hand as to what you do spend or do not spend and as to how you spend?—Subject to the control of the Local Government.

14187. And upon the question of delay, what you complain of is the delay as between the enquiry by the Local Government and the enquiry by the Government of India?—Yes, if I might, I would like to put in a statement of the dates.

14188. Will you give us an example of the delays?—On the 14th of January, 1902, the Port Commissioners submitted a report, plans, and estimates for a new scheme of port works to cost approximately 90 lakhs. The plans and estimates were much the same as are submitted to Parliament at home when a Bill for a new dock or port scheme is introduced; that is to say, the plans were not working drawings. Proposals for financing the scheme and a programme of construction were also put up. A speciality of the scheme was that it was divided into five sections quite independent of each other, and each giving a separate revenue-producing work. The Local Government was addressed on the 29th January, 1902, and on the 24th April, 1902, the Local Government wrote, saying that the scheme of improvements was generally approved and that further detailed proposals were awaited. We were not able to send those until March, 1903.

14189. Some time between the end of January, 1902, and the beginning of May, 1903, was the time occupied in the approval by the Local Government of the detailed plans and the sanction by the Government of India of the detailed plans?—Yes; that was one section; then we had to send up for a second section of works.

14190. What did your first section cost?—About 12 lakhs; the second section necessitated a further reference to the Government of India. Then the contract was let in January, 1904, for a portion of the work; in March, 1904, certain revised estimates were sanctioned by the Government of India. The contract let at home was for a screw pile wharf in the second section of the work, and the Commissioners asked the contractor to tender also for a similar work in section 3 of the work, and on getting a very favourable offer they wrote to Government on the 18th January, 1904, and on the ground of serious want of wharf accommodation and the necessity for expediting the work, they asked sanction to place the order for the wharf in the 3rd section at a cost of £60,000, and they explained that as funds would not be required until the end of 1905 for this work, although the order was placed, they would submit a loan proposal before that date. It may seem like placing the cart before the horse, but the Commissioners knew perfectly well that their finances were sound, and so did the Local Government, and the Lieutenant-Governor (Sir Hugh Barnes) forwarded the case to the Government of India, and asked for sanction by telegram. The Government of India did not see the matter in the same light, and they not only refused sanction to this work, but they refused sanction to any further works until the question of financing of the complete scheme had been considered and sanctioned. As each section was independent, this procedure was really unnecessary, and that meant that it was a year before we could get on with the third section at all. Our point is that the detailed working plan is unnecessary; that when the general plans have been approved, the detailed plans might be very well left to the Port Commissioners' Engineers and if necessary to

the Chief Engineer of the province. The whole of the plans that we have sent up have always been approved with two exceptions. There has never been any reference made about them. Yet having to provide working drawings of a large scheme, before you can commence any portion of the work, means very serious delay.

14191. How often do the Port Commissioners meet?—We have a Works Committee and a Finance Committee once a month, and we have a General Meeting also once a month to consider the reports of these two Committees.

14192. Are you Chairman of either of these two Committees?—I am Chairman of both Committees and of the Port Trust.

14193. You have an Engineer of the Port Trust besides yourself?—Yes.

14194. You are an Engineer by profession?—Yes; I am the Chief Engineer.

14195. Then besides yourself as an Engineer authority, you have a Resident Engineer?—Yes, a Harbour specialist from home and also four Assistant Engineers.

14196. Do your colleagues on the Port Trust assist you much in the preparation of plans?—They are not Engineers.

14197. Therefore practically the preparation of these plans is the work of yourself and your Engineers?—That is so.

14198. Is it therefore altogether unwise of the Local Government to insist upon some control over plans prepared by yourself and your two or three colleagues. It is a large sum of money, half a million?—We do not object to the Local Government having control, because the Local Government is here on the spot. When a scheme of this kind is proposed it would be a good idea to have a Committee something like a Local Government Board Committee at home; let the Government of India send an Engineer, and the Local Government send an Engineer, and let the whole matter be threshed out on the spot and settled, without having for years afterwards to be constantly submitting detailed contract working drawings to the Government of India.

14199. Have you got a Resolution of the Port Trust authorizing you to come here and lay these views before us?—I have no Resolution, but when we do not have a meeting we do a great deal of business by circulating papers. I circulated a paper, giving them the points that I proposed to bring before this Commission, and asking if they approved.

14200. You have had no regular meeting of your Port Trust on the subject?—No, it comes up for formal confirmation and placing on the Minutes at our next meeting; it is often inconvenient to get a body of men who are very busy to come together at short notice.

14201. Are all your colleagues very much engaged in business?—Yes.

14202. And therefore practically the preparation of all these remarks and suggestions rest entirely with you?—Yes.

14203. Would the increased control, which you ask for over your own proceedings, meet with the approval of the mercantile community here?—As far as I know, I think it would; it would meet with the approval of the Port Commissioners.

14204. Would it meet with the approval of the mercantile community?—I am not prepared to say.

14205. They are the people who use the Port and pay for the Port?—Yes, but they are very well represented on the Port Trust.

14206. We have been told here by a gentleman, who came here as representing, more or less, the mercantile community, that it was quite a question whether it would be desirable from the point of view of Rangoon to increase the freedom of action of the Port Commissioners?—That may be his opinion.

14207. You cannot tell us whether there is any strong opinion expressed one way or the other by the

general body of traders and merchants who use the port; it is rather a view of the Port Commissioners?—Yes; the mercantile community, as I say, are very well represented on the Port Trust.

14208. You draw our attention to a rule, recently laid down by the Secretary of State and the Government of India, that works which form an integral part of schemes which involve a large expenditure have to be treated as a unit. Have you in connection with this, or other schemes here, desired to treat your different works in sections separately?—Yes, because in this Port Scheme all the sections were quite independent one of the other; each was a separate work—or separate revenue-producing work—and when it was finished it was complete in itself; we wished to keep the section separate and to go on with them as cutting our coat according to our cloth.

14209. Would those works have been not merely complete as engineering works in themselves, but useful as standing by themselves apart from the rest of the scheme?—Yes, quite useful. These orders did not exist when we started the work. If we had had to do this at the time and send in the working drawings, estimates, and so forth, treating the whole scheme as one instead of in sections, I venture to say that instead of His Excellency the Viceroy having opened the works recently, he would possibly have been only laying the foundation stone.

14210. What is the total amount that the Government of India has borrowed itself in the course of any one year?—I do not know.

14211. Would it be something like two to two-and-a-half millions?—I do not know what the figures are.

14212. Supposing that that was the total amount, and that you propose to add half a million to it, might that not very seriously disturb the rupee loan market in India?—I am not a financial expert; I do not think it would myself.

14213. (*Sir Steyning Edgerley.*) As to power to acquire and dispose of property, you are only subject to the previous sanction of the Local Government?—Yes.

14214. How has that actually kept back the development of your estate?—We have a large piece of ground that we reclaimed recently, which we wanted to let out, but no one would take it for 10 years, which was our limit; that means that we have to get up detailed proposals, and send them up to the Local Government if we wish to give any leases exceeding 10 years. We could have let out a great deal of our ground a year ago if we had had the power to grant 21 years' leases.

14215. But you say that you are not dissatisfied with the control of the Local Government?—In this respect we should like to have had the power to grant 21 years' leases. The Local Government were willing to give us power to grant 21 years' leases, but the Government of India cut it down to 10 years.

14216. As a matter of fact, does the necessity of obtaining the previous sanction of the Local Government in that matter stop a good scheme in any way?—It means that we have not yet found time to put up a complete scheme to the Local Government for letting out this land on 21 years' leases.

14217. Then you practically suggest that you want to be able to lease the land without a completely worked-out scheme?—Yes.

14218. Is that not rather risky?—We have a piece of land applied for; we know what it is wanted for; it is for godowns and houses; it is all sectioned out, and we have one or two applications from different people who wanted to erect godowns; they would not take the land on 10 years' leases. I think the Port Commissioners, if they had been able to do so, would have gone into the matter and given these people their land without necessarily working out an elaborate scheme.

14219. Does the Local Government require a very elaborate scheme?—I find that they require a good many figures.

14220. Have you ever tested this question about raising money for the payment of previous loans,

as to whether your construction of the provisions of the Act is correct?—We have no power to borrow to repay a previous loan.

14221. On what authority do you say that?—On the plain word of our Act.

14222. Have you ever taken legal advice about it?—Yes.

14223. I suppose when you were appointed here you had no previous Indian experience?—No.

14224. (*Mr. Meyer.*) You are aware of the reason for restricting the borrowing of money to repay previous loans?—No.

14225. You have got limits for your loans of 30 years, or whatever the period may be. Obviously the reason is that you should not throw too much on a succeeding generation; that you should pay off the capital you have raised for a work within the life of that work, more or less?—Yes.

14226. Now, suppose your loan is for 30 years, and at the end of 30 years, instead of repaying it you got a loan for another 30 years and simply pay off the original loan, are you not defeating the very purpose for which the original limit was imposed?—I do not think so altogether. I think the idea which we had, and which the Local Government had, was this. Suppose we wanted to borrow 40 lakhs which was legitimately a long term loan, we could borrow it for 30 years, and at the end of 30 years we might find that we could renew the loan for another 30 years.

14227. That is exactly my point; you are throwing the burden of the previous generation upon its successor?—Yes but suppose the work was a work which might reasonably be expected to pay back its cost in 60 years—I am quoting what is done in the case of the Bombay Port Trust—they really borrow for 30 years, and then at the end of the 30 years they borrow, it may be on better terms; they will perhaps pay back half the loan at the end of 30 years, and re-borrow for the remainder, and they get better terms then.

14228. You complain that your borrowing to repay other loans has been practically killed by Act III. of 1904. I should like to read you the section: "Notwithstanding anything in any other enactment for the time being in force, a local authority may, with the previous sanction of the Governor-General in Council, borrow money in any manner authorised by law for the purpose of repaying money previously borrowed in accordance with the law, provided that nothing in this section shall be deemed to empower a local authority to fix a period for the repayment of any money borrowed which, when the period fixed for the repayment of the money previously borrowed is taken into account, will exceed the maximum limit fixed for the repayment of a loan by them under any enactment for the time being in force." Under that section you can borrow for the purpose of repaying a previous loan and borrow again on better terms, as long as you act within the original maximum which the law provided?—Yes, but we want to go beyond that.

14229. Are you aware of any Port Trust whose loan power is not subject to the control of the Government of India?—I think the Bombay Port Trust is, for example.

14230. Even in the case of the Bombay Port Trust, is not the sanction of the Government of India required to the manner in which the loan is to be floated?—Yes, they have to get the previous consent of the Governor-General in Council.

14231. Therefore you are asking to have a power which no other Port Trust in India possesses. You have also told us that you cannot borrow in your local market, that you have to go to Calcutta, or Bombay?—Yes.

14232. Are there not bodies there that desire to float loans—the Municipal Corporations and the Port Trusts, and (in Bombay) the Improvement Trust too?—Yes.

14233. Therefore, you might be interfering, not merely with the Government loans, but with local loans of Bombay and Calcutta, in which they are primarily interested?—Yes.

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14235. You have spoken about the delays that arise from the present procedure; you have had some experience, I think, of the English procedure? —Yes.

14235. Might there not be much longer delay there in case of having to get a private Act of Parliament passed for the promotion of any project?—If there was opposition there would be delay. In the ordinary projects brought forward by a Port Authority, where there is not very much opposition, there is not much delay.

14236. I see that in your Act the only power to suspend or abolish the Port Trust rests with the Government of India?—Yes.

14237. In other Acts it rests with the Local Government. Do you see any objection to the Local Government having that power instead of the Government of India?—I do not think there would be any objection to the Local Government having that power.

(The witness withdrew.)

Adjourned.

APPENDICES.

I.—Summary of the present organisation of Government in Burma. Filed by the Hon. Mr. Rice, Chief Secretary.

II.—Note by His Honour the Lieutenant-Governor of Burma on—

- (I.) The powers of the Local Government in matters concerning General Administration.
- (II.) The powers of the Local Government in matters concerning Revenue and Finance.
- (III.) On Decentralization in the Public Works Department.

III.—Memorandum by His Honour the Lieutenant-Governor of Burma on the delegation of powers to subordinate officers.

APPENDIX I.

SUMMARY OF THE PRESENT ORGANISATION OF GOVERNMENT IN BURMA.

In 1897 Burma, which had formerly been administered by a Chief Commissioner, was raised to a Lieutenant-Governorship. A Legislative Council, for the purpose of making laws and regulations, was constituted in the same year. The number of members is nine, with the Lieutenant-Governor as President. The members are nominated by the Lieutenant-Governor, but their appointment requires to be sanctioned by the Government of India. Five are ordinarily Government servants and four (including usually two natives of Burma) are selected from the non-official community. The Council does not at present possess the right of interpellation or of discussing the provincial budget.

The primary administrative division of Burma is into Upper Burma, including the Shan States and the Chin Hills, and Lower Burma.

Upper Burma, exclusive of the Shan States, is a scheduled district. The law in force there is closely assimilated to that in force in Lower Burma, the Acts which are in force in Upper Burma being specified in the first schedule to the Burma Laws Act. The rest of this memorandum applies except where the contrary is stated, to Upper Burma exclusive of the Shan States and the Chin Hills, and to Lower Burma.

The chief administrative officers under the Lieutenant-Governor are eight Commissioners of divisions, four in Lower Burma (Arakan, Pegu, Irrawaddy and Tenasserim) and four in Upper Burma (Magwe, which includes one Lower Burma district, Mandalay, Sagaing and Meiktila). The Commissioner of the Arakan Division and the four Commissioners in Upper Burma are *ex-officio* Sessions Judges in their several divisions. They also exercise as Divisional Judges civil powers. The Commissioners of the Pegu, Irrawaddy and Tenasserim Divisions have ceased to exercise judicial powers. All eight commissioners exercise extensive powers under a variety of revenue enactments. They are also responsible to the Local Government, each in his own division, for the working of all the departments of the Public Service except the Military Department and the branches of the Administration directly under the control of the Supreme Government. Under the Commissioners are 37 Deputy Commissioners, including two Police Officers in charge of the frontier districts of Northern Arakan and Salween. The majority of the Deputy Commissioners perform the functions of District Magistrates, District Judges, and Collectors under revenue enactments, as well as the miscellaneous duties which fall upon the principal District Officer as the representative of Government. But in 14 of the more important districts Deputy Commissioners have ceased to have any concern with the administration of Civil Justice. Subordinate to the Deputy Commissioners are Assistant Commissioners, Extra Assistant Commissioners and *myooks*, who are invested with various magisterial, civil and revenue powers and hold charge of the townships, as the units of regular civil and revenue jurisdiction are called, and the sub-divisions of districts into which most of these townships are grouped. Among the salaried staff of officials the township officers are the ultimate representatives of Government who come into most direct contact with the people.

Finally, there are the village headmen, assisted in Lower Burma by *se-ain-gaungs* (rural policemen), and in Upper Burma by elders variously designated. Similarly, in the towns there are headmen of wards and elders of blocks. The system of revenue collection through the agency of village headmen is being steadily developed. In Lower Burma the land revenue and other district taxes were at one time collected by the circle *thuggis* in charge of large groups of villages, but these circle appointments are now, with rare exceptions, being abolished as they fell vacant from death, retirement

or other cause. The *myothuggis* in Upper Burma, who had in some instances been entrusted with this work, will similarly disappear in the course of a few years. The headmen are remunerated by commission on the amount of revenue which they collect.

The Revenue Administration of the province is superintended by a Financial Commissioner assisted by two Secretaries, a Settlement Commissioner and Director of Land Records, and Excise Commissioner and a Director of Agriculture. The introduction and revision of land revenue settlements in the province is under the control of the Settlement Commissioner and Director of Land Records, who is assisted by a Deputy Director, an Assistant Director, and 34 Superintendents of Land Records, besides a number of Settlement and Assistant Settlement Officers. The duties of the Director of Agriculture, who is assisted by four trained experts include the development on scientific lines of the agricultural industries of the province and the control of the Civil Veterinary Department.

The Chief Court is the highest Civil Court of appeal and the highest Court of Criminal appeal and revision for Lower Burma. It is also the High Court for the whole of Burma (including the Shan States) in reference to proceedings against European British subjects. In criminal and civil matters the Judicial Commissioner, Upper Burma, exercises, in Upper Burma, the powers of a High Court for appeal, reference and revision, except in respect of criminal cases in which European British subjects are accused.

All Sub-Divisional Officers and Township Officers are Magistrates, but in a considerable number of sub-divisions and townships, chiefly in Lower Burma, the Sub-Divisional and Township Officers perform no civil judicial work. All village headmen have limited magisterial powers and a considerable number exercise the powers of Civil Courts.

The Public Works Department is under the control of two Chief Engineers, the senior of whom is Secretary and the junior Joint-Secretary to Government in the Public Works Department. There are seven Superintending Engineers, including one for Irrigation. There is also at present an extra temporary appointment of a Superintending Engineer for architectural work in Burma. There are 41 Executive Engineers and 42 Assistant Engineers. Also a staff of 25 temporary Engineers and various subordinate officers of minor importance.

The Inspector-General of Police (except in the case of Rangoon town where there is a special independent Commissioner of Police) is the officer who is in administrative charge of the whole police force. He communicates directly with Government and exercises his authority over the officers subordinate to him through the medium of two Deputy Inspectors-General of Civil Police, a Deputy Inspector-General of Military Police and a Deputy Inspector-General for Railways and Criminal Investigation. The Superintendent of Police Supplies controls the Department of Police Supply and Clothing for the supply of rations, clothing and accoutrements to the military police and of clothing and accoutrements to the civil police.

The Deputy Inspectors-General of Civil Police have administrative control of ranges and are the immediate departmental superiors of District Superintendents, who refer to them for orders on all questions regarding the discipline and interior economy of the police force. The Deputy Inspector-General of Military Police performs similar functions with regard to the military police, while the Deputy Inspector-General of Police for Railways and Criminal Investigation is the officer in administrative charge of the railway police and the Head of the Criminal Investigation Department.

The chief executive police officer of each district is the District Superintendent, who is assisted by Assistant or Deputy Superintendents for the charge of the more important sub-divisions of his jurisdiction. He is responsible for the discipline and interior economy of the force under his orders but in other matters he is under the control of the Deputy Commissioner. There are 43 District Superintendents of Police, 38 Assistant Superintendents of Police and 34 Deputy Superintendents of Police. For the Military Police the command of a battalion vests in Upper Burma in a Commandant who is assisted by Assistant Commandants, while in Lower Burma similar functions devolve on Adjutants and Assistant Adjutants. All these Military Police Officers are Military Officers who are lent temporarily to the Local Government. There are 12 Commandants, 2 Adjutants, 37 Assistant Commandants, and 4 Assistant Adjutants in the Burma Military Police. The total number of civil and military police in Burma are approximately 13,400 and 16,000 respectively.

The Medical, Sanitary and Prison Departments in Burma were originally combined under an Inspector-General of Jails with Civil Medical administration. This arrangement was altered in 1899 when the control of the Prison Department was entrusted to a separate Inspector-General of Prisons. The control of the Medical Department was then vested in an Inspector-General of Civil Hospitals who was also Superintendent-General of Vaccination and Sanitary Commissioner. The Secretary of State has recently sanctioned the creation of a separate Sanitary Commissioner for Burma who, when appointed, will relieve the Inspector-General of Civil Hospitals from all extraneous duties and will administer the Sanitary Department. Matters connected with these departments are administered in each district by the Civil Surgeon, except in a few cases when a separate Jail Superintendent is found to be required.

The Chief Conservator is the Head of the Forest Department in Burma and the principal adviser to the Local Government on all forest matters. Subject to his general control there are four Conservators, who are wholly responsible for the administration of the circles of which they are in charge. The Conservators are assisted by 56 Deputy and Assistant Conservators, 19 Extra Deputy Conservators, 41 Extra Assistant Conservators and other minor officials. In all professional and technical matters, such as the preparation of working plans, fire conservancy and agricultural operations generally, Conservators address the Chief Conservator and receive orders direct from him. In the control of sanctioned working plans, the Chief Conservator has taken the place hitherto occupied by the Inspector-General of Forests. The Chief Conservator controls all sales of Government timber, and arranges for the supplies of timber required to meet railway, ordnance, and admiralty demands. He also supervises the collection of all

economic products by the Forest Department. Inspection notes on forests visited, forest officers inspected, and all demi-official correspondence on forest matters are, as a rule, addressed to the Chief Conservator.

The Commissioner of Excise superintends and controls the excise administration of the province under the general supervision of the Financial Commissioner, who is the Chief Revenue authority under the Excise Act. He controls and directs the excise establishments, and is in immediate charge of all matters connected with opium and excise administration. The Commissioner of Excise is assisted by a Chief Superintendent of Excise. This officer directly supervises excise establishment under the orders of the Commissioner of Excise. He is responsible for the efficient working of the excise staff, and it is his special duty to supervise all operations for the suppression of smuggling.

The Financial Commissioner is *ex-officio* the Chief Customs authority. At Rangoon there is a Chief Collector of Customs and two Assistant Collectors, one of whom is also Superintendent of the Preventive Service. At each of the three other principal ports, Moulmein, Bassein and Akyab, there is a Collector, and at Moulmein an Assistant Collector also. The Chief Collector of Customs is responsible for the working of the Indian Tariff Act, the Indian Merchandise Marks Act, and the Sea Customs Act, throughout the province, and pays visits of inspection to the several outposts and the bonded warehouses at Bhamo.

The Marine Department is supervised by the Principal Port Officer who is assisted by two Assistant Port Officers. The Principal Port Officer is also the Port Officer, Rangoon, and the Marine Transport Officer, Superintendent of Mercantile Marine, Superintendent of Lighthouses and Agent for Government Consignments, Civil Department. There are Port Officers at Bassein, Akyab and Moulmein. These officers are also Collectors of Customs for those ports. The superior port appointments are usually recruited from the Royal Indian Marine.

At the head of the Education Department is the Director of Public Instruction, and the work of inspection is carried on by five inspectors, four assistant inspectors, 64 deputy inspectors and 12 sub-inspectors. The Rangoon College, which is affiliated to the Calcutta University in Arts up to the M.A. Standard inclusive and in Law, comprises nine lecturers including the principal. The Educational Syndicate is a body outside of the Education Department, which advises Government on all educational matters and has for its object the promotion of education throughout the province.

The Burma Municipal Act was passed in 1898 by the local legislative Council. There are 29 municipal towns in Lower Burma and 16 in Upper Burma. There are nine town committees in Lower Burma and seven in Upper Burma. In nine of the Lower Burma municipalities and in Mandalay some of the members of the Committee are elected while others are nominated. In the remainder all the members are appointed by the Lieutenant-Governor or the Commissioner of the division.

APPENDIX II.

I.—THE POWERS OF THE LOCAL GOVERNMENT IN MATTERS CONCERNING GENERAL ADMINISTRATION.

1. As a remark of general application, I suggest that when a statute confers certain powers on a Local Government or other authority, these powers should not be limited by executive order. Thus there are many cases where the power to make rules is conferred by law on Local Governments, and the sanction of the Governor-General in Council is not prescribed. In such cases it seems to me to be unconstitutional to limit by executive order the power of the Local Government, and I do not think that the Local Government should be required to

submit, for the previous approval of the Government of India, a draft of the rules which it proposes to frame, or should be asked to adopt rules drafted by the Government of India on a general model. This latter procedure has been followed not infrequently. It has occasioned much correspondence, which would have been avoided if the principle recommended above had been observed.

2. As regards the extent of the powers to be conferred on Local Governments in the matter of framing statutory rules, I suggest that in all Acts in which the rule-making power is conferred the power to frame rules which are of local importance

only, should be conferred on the Local Government *subject to the control of the Government of India*. The previous sanction of the Government of India in such cases seems to me to be unnecessary. The Government of India in the exercise of a general control would have power to interfere in any case in which interference was called for, but much correspondence would be saved if the previous reference which is now required in each case was dispensed with. I note the following as instances in which I consider that the powers of the Local Government in the matter of framing rules under Acts might with advantage be enlarged, and existing restrictions removed:—

- (a) Section 78 of the Indian Registration Act, 1877 (III. of 1877), prescribes that, subject to the approval of the Government of India, the Local Government shall prepare a table of fees. This sanction has been interpreted to require the previous sanction of the Government of India to the publication of tables of fees. I suggest that the Local Government might well be authorized to prepare and revise such tables on its own authority and without previous sanction.
- (b) Under section 32 of the Upper Burma Civil Courts Regulation, 1896 (I. of 1896), and section 41 of the Lower Burma Courts Act, 1900 (VI. of 1900), the previous sanction of the Government of India is required for the framing by the Local Government of rules with respect to establishments to be maintained for the service and execution of processes. This is, in my opinion, a matter which might safely be left to the discretion of the Local Government, subject only to the control of the Government of India.
- (c) With regard to the framing of rules under the Destruction of Records Act, 1879 (III. of 1879), section 5 requires that such rules be confirmed by the Local Government and sanctioned by the Government of India. In my opinion the procedure is unnecessarily cumbersome and the power to sanction might be delegated to the Local Government.
- (d) Under section 4 of the Indian Tramways Act, 1886 (XI. of 1886), the sanction of the Government of India is required for an order authorising the construction of a tramway, if any part of the tramway is to traverse land not included within the limits of a municipality or a cantonment. In business undertakings of this sort, delay in the issue of orders is open to obvious objection, and I suggest that the power of the Local Government to grant orders for the construction of tramways should be extended to cover the case of tramways outside municipalities and cantonments.
- (e) Section 35 (1) of the Indian Ports Act, 1889 (X. of 1889), requires the sanction of the Government of India for scales of fees prescribed for pilotage, though the fees for other services, such as hauling, mooring, measuring, etc., may be prescribed by the Local Government without sanction. I consider that the fees for pilotage might be placed on the same footing as the fees for other services.
- (f) Under section 69 of the Inland Steam-Vessels Act, 1884 (VI. of 1884), rules framed under the Act require the previous sanction of the Government of India. These rules are of mainly local importance. They deal with such subjects as the protection of inland steam-vessels from fire and from danger of collisions, the safety of passengers on such vessels, and arrangements for the examination for certificate of serangs and engineers. I consider that these matters might suitably be left to the discretion of the Local Government.

(g) By a recent revision of the rules relating to the granting of loans by Government to local bodies, and the raising of loans in the open market by such bodies, the powers of the Local Government under the Local Authorities Loan Act, 1879 (XI. of 1879), have been considerably curtailed. I recognise the necessity for certain restrictions in the case of loans granted from Government funds; and in the case of loans raised in the open market, I recognise the importance of the principle that the financial operations of Government in the money market should not be hampered by the competition of local authorities. (But I am disposed to think that the restrictions imposed are unnecessarily stringent. Under the present rules, every application for a loan in the open market requires the sanction of the Government of India, whereas in the past seven years the Local Government was able to sanction 13 out of the 16 loans that were so raised. Under the former orders the object in view, i.e., the non-interference with the financial operations of Government, was sufficiently ensured by the obligation to report, for the approval of the Government of India, the proposed date of issue of the loan, and I should prefer to have the earlier practice restored. In the case of small loans—not exceeding 5 or 10 lakhs—I am inclined to go still further, and to recommend that, as the effect of the floating of such loans on the money market must be small, even the prescribed report to the Government of India might be dispensed with. Of the 16 loans raised within recent years in Burma, no less than 14 were under 10 lakhs and 7 were under 5 lakhs of rupees.

(h) Under section 32 of the Prisoners Act, 1900 (III. of 1900), the Local Government has power to send to the penal settlement at Port Blair any person under sentence of transportation, but the transfer of a prisoner from the Andamans to a prison in Burma requires an order from the Governor-General in Council under section 29 (1) of the Act. This gives rise to unnecessary correspondence in cases in which I have decided to exercise the power vested in me by section 401 of the Code of Criminal Procedure, 1898, and to remit the unexpired portion of a transported convict's sentence. In such a case the transfer of the prisoner to a jail in Burma is necessary in order that he may be released at or near his home, and the reference to the Governor-General in Council is a superfluous formality. I recommend, therefore, that when the transfer of the prisoner is required with a view to his release, the power to order his transfer should be vested in the Local Government.

3. In the sphere of general administration I consider that the restrictions imposed on the Local Government with regard to the filling of certain classes of appointments might suitably be relaxed. The following instances are noted:—

(a) Under executive orders persons other than statutory natives of India cannot be appointed to appointments carrying Rs. 200 or upwards per month without the sanction of the Government of India.* This rule is in my opinion a salutary rule, which should be maintained, but its application has, I consider, been somewhat unnecessarily extended in certain respects. For example, it has been ruled that the sanction of the Government of India is necessary to enable the Local Government to transfer a person who is not a native of India from the Subordinate Civil Service to the Provincial

* Government of India, Home Department, letter No. 746-753, dated the 18th April, 1879.

Government of India, Home Department, letter No. 1046, dated the 3rd Oct., 1905.

Government of India, Home Department, Notification No. 2159, dated the 2nd Nov., 1892, and letter No. 347, dated the 15th May, 1901.

Government of India, Home Department, letter No. 503-Plee, dated the 25th July, 1902. Secs. 4 and 17 of the Cantonments Act.

Art. 277 (3) of the Civil Account Code.

Civil Service or *vice versa*. I think that this is a matter which might be left to the discretion of the Local Government, and that when a person has been admitted to a post on pay exceeding Rs. 200 a month, the Local Government should be able to promote him to any higher post in which similar duties are performed. The same remark applies to the ruling under which officers belonging to the Provincial Services who are not statutory natives of India cannot be posted to the listed appointments of District Judges without the previous sanction of the Government of India, and to the rulings under which similar sanction is required for the appointment of a member of a Provincial Service to be a Deputy Commissioner or to officiate as a Deputy Commissioner in a listed appointment, or otherwise to officiate as a Deputy Commissioner for more than three months at a time. I am disposed to think that, after general orders have been promulgated defining the policy of the Government of India in the matter of maintaining a due proportion of natives of the country in certain branches of the Public Service, the duty of carrying out the orders in specific cases may suitably be entrusted to the Local Government.

(b) The appointment and removal of the Judicial Commissioner, Upper Burma, is vested by law* in the Government of India, and the appointment of Financial Commissioner is made with the previous sanction* of the Government of India.

It is improbable that the Burma Commission will not always be able to furnish officers of sufficient ability and experience to fill both these posts, and I consider that the power to fill both appointments without reference to the Government of India may suitably be delegated to the Local Government.

4. In connection with the administration of the Burma Military Police there exist a number of minor restrictions which might well, in my opinion, be removed. I note the following matters, which might well, I think, be left to the discretion of the Local Government. The Local Government should, I think, have power to make free issues of warm clothing and waterproof capes to the men of the Military Police,† to compensate them for clothing and other private property‡ lost by them while engaged in the execution of their duties, to issue to them free rations§ while serving on escort duty on the frontier, to compensate them for the wear and tear of their clothing when engaged on escort duty, and to pay them rewards for meritorious service. The Local Government might also have authority to send native officers and men of the Military Police to be trained in India, and to sanction the counting as service for leave and pension of the time spent in the journey and training in such cases. It would also be convenient if the Local Government could obtain on payment from the Military authorities, without the previous sanction of the Government of India, signalling lamps and heliographic apparatus for the use of the Military Police. This cannot be done at present.||

5. The Local Government might also have power to sanction rewards to members of the Civil Police exceeding Rs. 500 without resort to higher authority.

6. Owing to the number of authorities concerned, delay is caused and some inconvenience felt in certain matters connected with the administration of cantonments. It would be an improvement if by means of suitable legislation the Local Government could be authorized to define the boundaries of, and impose and revise taxes within, cantonments without reference to the Government of India. The whole law relating to cantonments is needlessly complex and cumbersome.

7. When it is desired to make changes in the rules relating to the examination of officers serving

* Section 17 (1) of the Upper Burma Civil Courts Regulation, 1896 (1 of 1896), and Section 2 (1) of Act XVIII. of 1888.

† Government of India, Home Department, letter No. 934-Plee., dated the 6th November, 1902.

‡ Government of India, Home Department, letter No. 2390, dated 14th December, 1889, and Finance Department, letter No. 380, dated the 4th May, 1880.

§ Government of India, Home Department, letter No. 44, dated the 24th March, 1888.

|| Article 283 of the Civil Account Code.

under the Local Government in Hindustani, Yunanese, Shan, and Karen and frontier languages, reference to the Secretary of State is required if the scale of rewards is altered, and in other cases the changes have to be reported to the Government of India. I suggest that the whole matter is one which might suitably be left entirely to the Local Government, even though the change involves an alteration of the rules contained in the Civil Account Code.

8. The sanction of the Governor-General is at present required to the nomination by the Lieutenant-Governor of members of the Local Legislative Council. I am disposed to think that this sanction might suitably be dispensed with.

Sect. 45 of the Indian Councils Act, 1861.

II.—THE POWERS OF THE LOCAL GOVERNMENT IN MATTERS CONCERNING REVENUE AND FINANCE.

1. With reference to the Land Revenue Administration, the conditions of Burma, with a fertile country and comparatively scanty population, where rates of wages of labour are very high and there is no pressure of population or subsistence, are entirely different from those of other provinces in India. It is therefore most desirable that the Government, which is in the position to know what is suitable to local conditions, should have a much freer hand than hitherto, and that analogies drawn from other provinces, where conditions are entirely dissimilar, should not be pressed. I would maintain the control of the Government of India as regards broad principles of administration, but I would at the same time relieve the Local Government of the necessity of referring to the Government of India for previous sanction in matters of detail. At present the time and attention of the Local Government are so much occupied by detail and by correspondence with the Government of India on comparatively unimportant points that it is difficult to find time or energy for the larger questions which are of real importance. In particular, I deprecate the practice, which is not unknown, of calling upon the Local Government for elaborate reports on questions which have been investigated in respect of other provinces but not in respect of Burma, and on conclusions which have no applications to our local conditions. A great deal of labour is imposed on the Local Government and its officers in this way. The conditions of life in Burma are comparatively simple; and complex questions which apparently arise in other provinces are not pressing here. Generally speaking, I suggest that the powers of the Local Government in respect of its financial administration should be enlarged.

Department of Revenue and Agriculture.

2. I attach special importance to the proposals specified hereafter in detail for giving the Local Government greater power in the disposal of land and in managing the details of the land revenue system. So far as the disposal of land at market rates is concerned, I think that the Local Government should have very full powers. The question of the disposal of land free of revenue or at favourable rates is more difficult. But I should be glad if the powers of the Local Government in that respect could be extended at least as regards the grant of land for public, educational or charitable purposes, such as for schools or asylums. I do not recommend an extension of power to grant land for purely religious purposes.

3. The Local Government should, in my opinion, have power to sanction the inception of settlements and to sanction the necessary establishments therefor, subject to the prescribed limits of its powers in this respect. The employment of officers of the Commission and of the Provincial Civil Service on settlement should not require previous sanction when they can be provided from the sanctioned *cadre*. Variations in the order of settlement operations should also be in the power of the Local Government. The present procedure, whereby a forecast of the result of settlement operations, which is never of any real value, has to be prepared, and specific sanction has to be sought for the beginning of a settlement and for its duration for a specified period, might be abandoned with great advantage. Similarly, the Local Government should, I think, have power to pass orders on settlement proceedings and to fix revenue rates without

previous reference to the Government of India. These matters are dealt with on consideration of local conditions, as to which the Local Government is in the best position to form an opinion. The practice which prevails of submitting to the Government of India the draft of Resolutions on Settlement Reports seems to me to be specially unsuitable.

4. Another matter in which the Local Government should, in my opinion, have more freedom, is in respect of the mining rules. The general opinion, in which I concur, is that the mining rules are framed so as to give an unnecessary amount of trouble and to discourage the development of the mining industry or the investment of capital in the country. I would give power to the Local Government to make rules of procedure suitable to local conditions and subject to general principles laid down by the Government of India. Subject to these principles, the manner of ascertaining the good faith of applicants, the nature and extent of concessions, and the terms as to rent and royalty, may very well, I think, be left to the discretion of the Local Government.

Forest
Department.

5. There has been a remarkable expansion and development in the forest administration of Burma, and this expansion is constantly increasing. It would greatly facilitate work and effect the saving of much time and energy if the Local Government were given enlarged power for dealing on its own authority with questions of routine and detail in matters connected with forest reservation, the levy of duty on forest produce, refunds of forest revenue, writing-off of irrecoverable advances, all of which at present have to be submitted for the orders of the Government of India.

Financial
Department.

6. In the Financial Department there is, I consider, a considerable scope for enhancing the power of sanction exercised by the Local Government. Matters of detail as regards the grant of pensions, allowances, extensions of leave, of joining time, condonation in the break of service, which at present require the sanction of the Government of India, might with advantage be dealt with by the Local Government and a great amount of time and labour would be saved thereby. I recommend that the powers of the Local Government to create new appointments be raised so that it may be enabled to make appointments up to Rs. 500 a month. This recommendation applies to all departments of the Administration. If adopted, it will save a great deal of trouble and correspondence. I also recommend that the power of the Local Government under Articles 72, 78 (b), 180, 181, 205 (a), 228, 368, 422, 423, 434, 739, 740, 743, 744, 1083, and 1094 of the Civil Service Regulations may be enhanced to the extent noted below in detail. The Local Government should, I consider, have the power to grant fixed travelling allowance up to a limit of Rs. 100 a month, to sanction all conveyance allowance as well as to grant or fix special rates of travelling allowance for special localities where travelling is expensive; also to sanction the grant of local allowance for all officers stationed in places which are particularly expensive to live in or which are destitute of the usual amenities of life. The correspondence connected with the question is at present extremely elaborate and lengthy, yet it is clearly a matter on which the opinion of the local officers should practically be conclusive. Further, the power to sanction all house-rent allowances or free quarters, without reference to the pay of the officers concerned, is one which may suitably be delegated to the Local Government. A good deal of correspondence is necessitated by the restrictions imposed by Articles 278 and 278A (a) (2) of the Civil Account Code, and I suggest that this latter Article may well be amended by the omission of the words "and that it does not establish a new rule or practice involving expenditure." It has been found that the Account Officers experience great difficulty themselves in interpreting this passage, and it has sometimes been used as a ground for objections which are unreasonable and which practically nullify the general effect of the Article. It should, in my opinion, be explicitly laid down that the Accountant-General must accept the orders of the Local Government under Article 278A. I would not, however, object to the submission by

the Local Government, for the information of the Government of India, of a periodical list of sanctions accorded under this Article. I think that Article 283 of the Civil Account Code can well be improved. A considerable amount of correspondence would be saved by amending this Article so that the Local Government may have extended powers in the matter of creating or abolishing appointments with a pay of more than Rs. 250 a month. I further consider that Local Governments should not be restricted by any limit in granting special allowances, such as local allowances—not, of course, personal allowances—house allowances, travelling allowances, horse or conveyance allowances, fees or honoraria. Under Article 98 (k) of the Civil Account Code, the power of the Local Government to sanction and delegate the authority to sanction the local purchases of articles of European manufacture may, in my opinion, be enlarged with advantage.

7. In the Department of Excise the working of the arrangements for regulating the sale and consumption of opium will, for some years to come, demand close attention, and much labour will be involved in the near future by the revision of establishment which has been proposed and by the detailed consideration of the further measures which have been suggested for rendering the present opium policy more effective. With a view to curtailing correspondence and ensuring an expeditious disposal of matters of detail, I recommend that the Local Government be authorized to frame rules under sections 8 and 13 of the Opium Act, 1878 (I of 1878), subject only to the control of the Governor-General in Council. As regards the rules under the Excise Act, 1896 (XII. of 1896), it is proposed to frame a special Excise Act for Burma, and it will, I consider, suffice to provide in the new Act that all rules thereunder may be framed by the Local Government subject to the control of the Governor-General of India. The approval of the Governor-General in Council, so far as the framing of rules under section 20, 22 and 23 of the Court Fees Act, 1870 (VIII. of 1870), is concerned, may, I consider, be dispensed with.

8. Without prejudice to the generality of the foregoing suggestions, my specific recommendations on points of detail are as follows:—

(a) LAND REVENUE DEPARTMENT.

(1) The framing of rules under section 60 of the Lower Burma Land and Revenue Act requires the previous sanction of the Governor-General in Council. It is recommended instead that the power to make rules shall in future be subject to the control of the Governor-General in Council.

Sec. 60 of the Lower Burma Land Revenue Act, 1876 (II. of 1876).

(2) Grants or leases of land made under Rule 2 of the Rules under the Lower Burma Land and Revenue Act might similarly be made by the Local Government subject to the control of the Governor-General in Council.

Rule 2 of the Lower Burma Land Revenue Rules.

(3) Grants of land, revenue-free, for religious or public purposes, when the value exceeds Rs. 200, require the previous sanction of the Government of India. The rules both in Upper and Lower Burma might be amended so as to enhance the power of sanction of the Local Government to Rs. 500 in each case.

Rule 33 of the Lower Burma Land and Revenue Rules and Rule 53 of the Upper Burma Land and Revenue Rules.

(4) The framing of rules for the disposal of State land in Upper Burma are made by the Financial Commissioner subject to the control of the Governor-General in Council. The control might in future be exercised by the Local Government.

Rule 26 (2) of the Upper Burma Land and Revenue Rules.

(5) Framing of rules for the assessment of land revenue payable under section 27 (1) and the grant or withdrawal of abatement of rates of land revenue under section 27 (3). The previous sanction of Governor-General in Council might be dispensed with.

Secs. 27 (2) and 27 (3) of the Upper Burma Land and Revenue Regulation, 1889.

(6) Framing of rules with respect to the establishment to be maintained for the service and execution of processes in Upper Burma. The previous sanction of the Governor-General in Council might be dispensed with. Under section 51 (1) all rules are already subject to the control of the Governor-General in Council.

Sec. 49 of the Upper Burma Land and Revenue Regulation.

Rule 38 of the Upper Burma Land and Revenue Rules.

Rule 56A of the Upper Burma Land and Revenue Rules.

Letter No. 400-5, dated the 6th Jan., 1936, from the Government of India. Department of Revenue and Agriculture.

(7) Grant of leases of land in Upper Burma otherwise than as provided by the rules. Sanction of the Governor-General in Council might be dispensed with. Both this and Rule 56A quoted in the succeeding paragraph were framed to suit a state which existed in Upper Burma years ago which has long since changed.

(8) Grant of leases of State waste land in Upper Burma to persons other than natives of Burma exceeding 10 acres. The proviso of this rule might be omitted.

(9) The power to sanction the inception of settlement operations and other expenditure required for a settlement subject to the usual restrictions upon the creation of appointments and also to fix and vary from time to time the period allotted for the settlement should be left to the Local Government.

(b) DEPARTMENT OF AGRICULTURE.

Rule 19 of the Mining Rules.

(1) Grant of mining leases over one or more blocks. The restrictions as to areas given in Schedule A to Rule 19 of the Mining Rules might be removed, and no maximum areas should be prescribed. The proviso to this rule should also be omitted.

Rule 20 of the Mining Rules.

(2) The restriction as to the size of an individual block imposed by Rule 20 might be removed.

Rule 21 of the Mining Rules.

(3) Rule 21 might be amended so as to empower the Local Government to insert a renewal clause without prior reference to the Government of India.

Rule 22, Schedule B of the Mining Rules.

(4) The fixing of rents provided for in Schedule B might be left to the discretion of the Local Government.

(c) FOREST DEPARTMENT.

Art. 128, Forest Department Code.

(1) The forest budget of the province is sanctioned by the Government of India under Article 1525 of the Civil Account Code, and it appears unnecessary that separate previous sanction should be obtained to the totals of the main heads.

Art. 130 of the Forest Department Code.

(2) The Local Government might be allowed to sanction such additional grants not covered by corresponding increases of revenue if the total budget grant is not exceeded. The submission of a report to the Government of India of the additional grants covered by corresponding increase of revenue sanctioned by the Local Government might be discontinued.

Art. 168 of the Forest Department Code.

(3) The power of the Local Government to sanction refunds of revenue under Article 100 of the Civil Account Code is unlimited. The power to sanction refunds of forest revenue under Article 168 of the Forest Department Code might be suitably enhanced.

Art. 211 of the Forest Department Code.

(4) The limit of sanction of the Local Government to write off as irrecoverable advances under Article 211 of the Forest Department Code might be increased.

Secs. 29 and 35 of the Burma Forest Act, 1902 (IV. of 1902).

(5) The Forest Act might be amended so as to empower the Local Government—

(i.) to declare a forest no longer reserved;

(ii.) to levy duty on forest produce imported into Burma.

Forest Department Code, Appendix II.

(6) The Local Government might be authorized to sanction condonation of deficiencies in candidates for admission into the Forest College, Dehra Dun.

(d) FINANCIAL DEPARTMENT.

The following cases which at present have to be submitted for the sanction of the Government of India might be left to the disposal of the Local Government:—

Art. 72 of the Civil Service Regulations.

(1) The Local Government might be given unrestricted power to sanction honoraria payable from provincial revenues, and the limit in the case of honoraria paid from imperial funds might be raised to Rs. 500.

Art. 73 (b) of the Civil Service Regulations.

(2) The power to sanction temporary appointments and deputations, the cost of which is wholly or partly provincial, exceeding six months but not exceeding 12 months if the salary or salary and deputation allowance exceed Rs. 250.

(3) The extension of joining time beyond 30 days under Article 180 of the Civil Service Regulations.

(4) The extension of joining time sanctioned by the Local Government, but objected to by the Audit Officer.

(5) The relaxation or modification of the rules relating to joining time in exceptional localities.

Art. 181 of the Civil Service Regulations.

Note to Art. 181 of the Civil Service Regulations.

(6) Counting towards leave the service of an officer who is discharged—on reduction of establishment—from, or resigns, the Public Service and is re-employed after a time.

Art. 205 (a) of the Civil Service Regulations.

(7) Grants of extensions of leave not exceeding a week, provided the leave has been earned, to officers who, through no fault of their own, overstay the period of their furlough on medical certificate or leave on medical certificate out of India.

Note 2 to Art. 229 of the Civil Service Regulations.

(8) Counting of temporary service for pension if the pension does not exceed Rs. 10 a month. This power might be granted to the Local Government and delegated by it to the Financial Commissioner, who sanctions all ordinary pensions.

Art. 368 of the Civil Service Regulations.

(9) Condonation of breaks of service of more than three months if the pension exceeds Rs. 50 a month, subject to the limit of six months' break in each case.

Art. 422 of the Civil Service Regulations.

(10) Condonation of deficiencies in service of—
(i.) more than three months' duration when the pension is a provincial charge; and
(ii.) more than one month's duration when the pension is an imperial charge, subject to the limit of six months in each case.

Art. 423 of the Civil Service Regulations.

(11) Grant of a compassionate pension to an officer discharged in consequence of a change in the nature of the duties of his office.

Art. 434 of the Civil Service Regulations.

(12) Grant of an extraordinary wound gratuity exceeding six months' pay or Rs. 600. The power of the Local Government under this article might be raised.

Art. 739 of the Civil Service Regulations.

(13) Grant of extraordinary wound pensions exceeding Rs. 10 a month. The power of the Local Government might be raised.

Art. 740 of the Civil Service Regulations.

(14) The power of granting compassionate gratuities or pensions where no gratuities or pensions are admissible under the rules might be exercised by the Local Government to the following extent:—

Art. 743 of the Civil Service Regulations.

(i.) a gratuity not exceeding Rs. 1,000; or

(ii.) when injury or death is due to devotion to duty, a pension not exceeding Rs. 25 a month or a gratuity of equivalent amount.

15. Grant of gratuity exceeding two months' pay or Rs. 20 to a day-labourer or a mechanic injured, or to his representative if he is killed. The Local Government's power under this Article might be raised.

Art. 744 of the Civil Service Regulations.

16. Grant of fixed travelling allowance up to a limit of Rs. 100 a month.

Art. 1048 of the Civil Service Regulations.

17. Grant of conveyance allowances.

Art. 1075 of the Civil Service Regulations.

18. Grant of actual expenses to clerks and officers in analogous positions on first appointment to the Shan States, the Chin Hills or the Pakokku Hill Tracts when such assistance is absolutely necessary. [A reference is invited to the Accounts Department letter No. 1027C.—5A.-97, dated the 31st October, 1907, to the Secretary the Government of India in the Finance Department.]

Art. 1083 of the Civil Service Regulations.

19. Payment to officers transferred for the public convenience of amounts not exceeding one-half of the actual expenses incurred on account of road transport in cases which involve long journeys by road over and above the travelling allowance admissible under the rules. [A reference is invited to the correspondence ending with the letter in the Home Department, No. 137 (Establishments), dated the 29th January, 1907.]

Art. 1094 of the Civil Service Regulations.

20. Grant of, or fixing of, special rates of travelling allowance for special localities.

Art. 1139 of the Civil Service Regulations.

21. Provision in the civil budget estimates of a province of expenditure from the accumulated balances. The budget as a whole is submitted to the Government of India for sanction under Article 1525 of the Civil Account Code, and it appears unnecessary that the previous sanction of the

Art. 154 (2) of the Civil Account Code.

Government of India should be obtained for the provision of expenditure out of the accumulated balances.

22. Grant of house-rent allowances or free quarters without reference to the pay of officer concerned.

23. Raising of the pay of clerks of similar status in separate offices.

24. Limitation to sanction of items of unusual expenditure not provided for in the rules. This clause might be amended by the omission of the words "and that it does not establish a new rule or practice involving expenditure." It should be explicitly laid down that the Accountant-General must accept the orders of the Local Government under Article 278 A., but there is no objection to the submission to the Government of India of a list of sanctions granted under this Article by the Local Government.

25. The abolition of appointments of pay exceeding Rs. 250 and the reduction of pay of appointments of salaries exceeding Rs. 250 (provincial charges).

26. The abolition of a class or grade of officers or the reduction of the pay of a grade or class of officers (provincial charges).

27. Creation of an appointment the pay of which exceeds Rs. 250, subject to a limit of Rs. 500 a month, and the addition to the pay and allowances of an officer up to a limit of Rs. 500 a month.

The power of the Local Government should not be restricted in the matter of granting special allowances, such as local allowances (not personal allowances), house allowances, travelling allowances, horse or conveyance allowances, fees or honoraria.

28. The period of temporary appointments or deputations which may be made by the Local Government might be raised to 12 months.

29. Creation of a class or grade of officers if the salary of no officer of this class or grade exceeds Rs. 500 per mensem.

Raising the pay of a class or grade of officers if the salary of no officer of this class or grade, after the raising of the pay, exceeds Rs. 500 per mensem.

The following amendments are therefore recommended :—

(i.) Articles 283, 4 (3) (a) may read : "No permanent appointment may be created with a pay of more than Rs. 500 a month," the rest of the present clause being omitted.

(ii.) In Articles 283, 4 (3) (b) "12 months" may be substituted for "6 months."

(iii.) Articles 283, 4 (4) may be omitted.

(iv.) Articles 283, 4 (5) may be read as follows :—

"No class or grade of officers the salary of which class or grade exceeds Rs. 500 a month may be created, and the pay of no class or grade of officers may be raised so as to exceed Rs. 500 a month."

30. Section 753 (iii.) (a) of the Civil Service Regulations requires that an officer must have ten years' qualifying service under Government before he can be transferred to foreign service. This rule has occasioned difficulty particularly in the Education Department, where transfers to and from municipal service are frequent. As the numbers of schools increase the difficulty will become more serious, and I therefore recommend the abrogation of the ten years' limitation. I also recommend that the sanction of the Local Government be sufficient under Article 787 to enable an officer returning from foreign service to count towards increment of salary the interval spent in such service.

31. The limitation imposed by Article 144 of the Civil Service Regulations, whereby the officiating incumbent of an appointment who holds no substantive appointment is only allowed half the pay of the appointment, unless special sanction is obtained from the Government of India, is found to be inconvenient in cases where there is no reserve of officers to fill a class of appointments. In such cases an outsider must be appointed, and it rarely happens that one-half of the pay of the

appointment is sufficient. I consider that the discretion now exercised in such cases by the Government of India might be vested in the Local Government.

32. The Local Government might have wider powers of disposing of certain matters connected with the grant of travelling allowance to private students sent to schools or colleges, and the allowing of Government servants to count as duty time spent at such institutions to improve their usefulness for the Public Service. At present, individual cases where it is desired to make the concessions referred to must be submitted for the orders of the Government of India. I suggest that the power to dispose of such cases should be delegated to the Local Government.

33. In the case of grants of compassionate allowances to the families and for educating the children of officers who have rendered important service to Government, the sanction of the Government of India is at present required. I regard these as matters in which the discretion of the Local Government might safely be trusted.

(e) SEPARATE REVENUE DEPARTMENT.

1. The power to frame rules under sections 8 and 13 of the Opium Act should be subject to the control of the Governor-General in Council. (At present they require the previous sanction of the Government of India.)

2. Framing of rules relating to process-fees and execution of processes. The approval of the Governor-General in Council might be dispensed with.

III.—NOTES ON DECENTRALIZATION, IN THE PUBLIC WORKS DEPARTMENT.

In my opinion the Public Works Department affords very large scope for decentralization. The system is exceedingly elaborate, and simplification and devolution seem to be clearly indicated.

2. (a) As regards delegations to Local Governments, I think it most desirable that the power of the Local Government to make appointments should be widely extended. To go to the root of the matter, I recommend that the imperial establishments should be distributed among the several provinces and that the system of maintaining a general list of Engineers under the Government of India should be abolished. At present, all imperial officers are on the list of the Government of India, and though promotions up to the rank of Executive Engineer, 1st grade, are made on provincial lists, beyond that point promotions are made by the Government of India. I suggest for consideration whether it would not be better to create separate *cadres* of imperial officers for each province so many Chief Engineers, so many Superintending Engineers, so many Executive Engineers of each grade, so many Assistant Engineers of each grade; and to let all promotions be made by the Local Governments concerned. If the *cadres* were properly arranged, a similar flow of promotion would be ensured for each province; though, of course, there would be temporary variations. This is the system adopted in the case of the Commission and of the Civil Service; and it is not obvious why it should be unsuitable for the Public Works Department. There would be nothing to prevent a Local Government, if it had not an officer fully qualified for any specified appointment, from asking the Government of India to arrange for the transfer of an officer from another province. This is done when necessary in other Civil Departments.

Local Governments have the power of appointing Commissioners and most Heads of Departments, including their own Secretaries. It is not apparent why they should not be trusted to appoint Superintending Engineers and even Chief Engineers, who are also Secretaries to Government.

If, in the smaller provinces, the result of this plan would be to create a *cadre* too small to allow for a reasonable flow of promotion or to provide suitable occupants of the higher posts it might be adopted for the larger provinces, including Burma, and the smaller provinces might be grouped and remain as at present under the Government of India.

Art. 277,
Exception C,
of the Civil
Account Code.

Arts. 277 (4)
and 283 (4) (5)
of the Civil
Account Code.

Art. 278A(a)
(2) of the
Civil Account
Code.

Art. 283, 4 (4)
of the Civil
Account
Code.

Art. 283, 4 (5)
of the Civil
Account Code.

Art. 283, 4 (3)
(a) and (b),
4 (4) of the
Civil Account
Code.

Arts. 283, 4
(3) (b).

Arts. 283, 4
(5) of the
Civil Account
Code.

Par. 11 of
Government
of India,
Financial
Department,
Resolution
No. 3531A.,
dated the
11th Aug., 1897,
reprinted in
Article 238 of
the Civil
Account Code.

Secs. 8 and 13
of the Opium
Act, 1878 (I.
of 1878).

Secs. 20, 22
and 23 of the
Court Fees
Act, 1870
(VII. of
1870).

3. If this plan were adopted, the system of recruitment might be the same as at present, a certain number of candidates being recruited each year by His Majesty's Secretary of State and allotted in settled proportions to the several provinces. When the *cadres* were definitely fixed, the rates of recruitment would be settled by actuarial calculation.

4. The Provincial Service should, in my opinion, be separated entirely from the Imperial Service and should be recruited in India. It should be divided into grades of Executive and Assistant Engineers (or, if preferred, Extra Executive and Extra Assistant Engineers) with definite rates of pay affixed thereto. Appointments to this service, as to the other Provincial Services, should be made exclusively by the Local Government subject to the rule which obtains in the case of other Provincial Services, that the appointment of anyone not a Statutory Native of India should require the previous sanction of the Government of India.

The present system of mixing up imperial and provincial *cadres* and requiring all appointments to the Provincial Service to be made by the Government of India and subject to very artificial rules, seems to me to be open to many objections.

5. Whether there is any prospect of the adoption, in whole or in part, of the system sketched above, I earnestly urge that the appointment and promotion of Upper Subordinates whose pay ranges from Rs. 60 to Rs. 400 a month should be made by Local Governments, and not as at present, by the Government of India. (Public Works Department Code paragraph 52.) The highest grades of Upper Subordinates above Rs. 250 a month should be placed in the Provincial Service; the rest should be styled the Subordinate Service and should be similar to the Subordinate Service in other Civil Departments. I do not think that hard-and-fast rules should be laid down as to the qualifications or previous training of the Subordinate Public Works Service. Local Government are interested in getting their Public Works well done, and could be trusted to frame suitable rules in these matters. The power of appointment should rest entirely with the Local Government subject to the rule that the appointment or promotion of anyone but a Statutory Native of India to a post on more than Rs. 200 a month should require the previous sanction of the Government of India. The present rule which requires these appointments to be made by the Government of India involves an infinity of trouble and leads to no good result.

6. Subject to the prohibition against sanctioning increases exceeding Rs. 25,000 a year, Local Governments should have full power to fix from time to time the strength of the Subordinate, Lower Subordinate and clerical establishments. The restrictions at present in force are quite unnecessary and are not enforced in other departments.

7. I do not think that there is much reason to complain of the rule which restricts the powers of Local Governments as regards sanction to projects to a specific sum. The limit in respect of provincial works is Rs. 10,00,000. As this was probably intended to represent £100,000, it might be well to raise the limit to Rs. 15,00,000, which is now the equivalent of that amount. But I do not urge this very strongly.

8. It has been suggested that the limit of the power of Local Governments to sanction imperial works should be raised from Rs. 50,000 to Rs. 2,00,000. This might be a salutary measure, and would save some correspondence.

9. It is suggested that Local Governments should have full power of sanctioning contracts for works which have been duly sanctioned, and that the limitation imposed in certain cases by paragraph 900 of the Public Works Department Code might be abandoned.

10. The rule which requires a Local Government to submit to the Consulting Architect to Government of India the plans of any building of which the estimated cost exceeds Rs. 50,000 should be abrogated. It leads to serious delay and inconvenience. Local Governments should be encouraged to refer to the Consulting Architect for advice and assistance. But they should not be required to do so. In cases where his advice is likely to be useful,

they will no doubt be glad to avail themselves of the privilege.

11. If it has not the power already (the question seems somewhat obscure), the Local Government might have power to write off losses of all kinds falling on provincial revenues without limit of amount; as well as to write down the capital value of residences of officials. References on these points to the Government of India might be dispensed with.

12. The Local Government might have somewhat fuller discretion in the matter of fixing the cost of houses for Government Officers. Ordinarily, the rule which requires the cost to be fixed so as to yield a certain return, at rent not exceeding 10 per cent. of the pay of the officer who is to occupy it, might be prescribed. But in exceptional cases, for reasons to be recorded, the Local Government might have power to raise the limit of cost. The cost of building varies in different localities, and it may be impossible in some remote places to provide a suitable house at the cost fixed according to rule.

13. As regards the delegation of powers to Subordinate Officers, there is much room for improvement.

14. When a work has been administratively sanctioned by competent authority, the powers of sanction to the detailed plans and estimates might be as follows:—

ESTIMATED COST.

Superintending Engineer.—Unlimited, subject to such direction as to the submission of plans and estimates as may be given by the Chief Engineer.

Executive Engineer.—Rupees 10,000, subject to such directions as to the submission of plans and estimates as may be given by the Chief Engineer or Superintending Engineer.

It would be for the Chief Engineer or Superintending Engineer, respectively, to decide, according to the nature of the work, whether reference to him of plans or estimates of any part of it or of the whole should be submitted. Similarly, in the case of any specific work of importance, the Local Government should have power to require the submission to it for approval of detailed plans and estimates. But ordinarily administrative approval having been given to the general design of a project and to the limit of cost, Superintending Engineers and Executive Engineers, subject to the control of their superior officers, might be entrusted with the powers suggested. The present limits of the powers of sanction of Superintending Engineers and Executive Engineers are very low; and the rules as to the powers of Chief Engineers are obscure.

15. Generally, the Chief Engineer should have the ordinary powers of the Head of a Department; but he should be a supervising and controlling officer, and many of the powers of the Head of a Department should be exercised by Superintending Engineers.

16. Chief Engineers should have full powers in all matters connected with Subordinate Engineering establishment, excepting promotion to or reduction from gazetted rank. They should also be authorized, subject to the control of the Local Government, to delegate to Superintending Engineers and Executive Engineers such of these powers as they think desirable.

17. Chief Engineers should have full power in respect of the clerical and menial establishments of their offices, except as regards Gazetted Officers.

18. Superintending Engineers and Executive Engineers should have the same powers as to the acceptance of tenders as they have of sanctioning estimates. It is suggested, also, that they should be authorized to decide whether tenders should be invited publicly or not. The present rule (P. W. D. Code, paragraph 907) is said to be too rigid.

19. Superintending Engineers and Executive Engineers should have the same powers of sanctioning contingent expenditure as other officers of corresponding standing in other departments, *e.g.*, a Superintending Engineer should exercise the same powers as a Commissioner, and an Executive Engineer the same powers as a Deputy Commissioner in this respect.

20. Superintending Engineers should have power to sanction advances to contractors (paragraph 925, P. W. D. Code) and of deciding whether security should be taken. Consequentially, they should have the power of writing off advances irrecoverable up to the limit of Rs. 1,000. Above that limit and up to Rs. 5,000, the power to write off should be vested in the Chief Engineer; and above that, in the Local Government. It is believed that the very high rates which prevail in this province might be reduced substantially if the power to make advances were conceded.

21. Superintending Engineers should have the power to sanction additions and alterations to sanctioned (not standard) designs, provided that the increased cost involved did not exceed 5 per cent. of the sanctioned estimate. The power of Superintending Engineers, in this respect, is thought to be unduly restricted [paragraph 311 (E) and 931, P. W. D. Code].

22. Standard scale having been laid down, Superintending Engineers and Executive Engineers

should be authorized to send indents for stationery directly to the Stationery Office. The control of indents by Chief Engineers and Superintending Engineers is not of practical value.

23. Superintending Engineers and Executive Engineers and Examiners should have full power of appointment, promotion and discipline in respect of the clerical and menial establishments under them.

24. It is thought that there is much room for simplification in the case of Public Works procedure and accounts, and that Examiners should not be bound by such rigid rules as those now in force. These appear, however, to be subjects hardly within the scope of the reference which has been made to this Government. Detailed proposals concerning them have therefore not been prepared.

H. THIRKELL WHITE,

Lieutenant-Governor of Burma.

APPENDIX III.

MEMORANDUM ON THE DELEGATION OF POWERS TO SUBORDINATE OFFICERS.

In what follows I submit proposals for delegating larger powers to the Financial Commissioner, Commissioners of Divisions, Heads of Departments and Deputy Commissioners. I confine my remarks to matters in which delegation cannot be effected by the Local Government on its own authority. Such matters as the Local Government can deal with on its own authority are being separately considered, and I propose to issue before long orders delegating enhanced powers in certain respects to the Financial Commissioner and other administrative Heads of Departments.

FINANCIAL DEPARTMENT.

As an observation of general application I consider that sanction to the inclusion for a specific purpose of any amount in the budget should be regarded as sanction to its disbursement, if required. I exclude the case of establishments for whose appointment the sanction of the Government of India or the Secretary of State is required. The necessity of applying for sanction to disbursement of any sum for any purpose after sanction to its inclusion in the budget for that purpose has been granted, seems to me to be superfluous, if the proposal is properly considered at the outset. A considerable amount of correspondence will be saved by giving the Financial Commissioner power to sanction temporary establishments for settlement and survey operations within the limits of budget provision and subject to reappropriation of funds. Under the orders communicated in Finance Department letter No. 5607, dated the 9th September, 1907, from the Government of India, the Financial Commissioner has been given powers to sanction temporary appointments in the Land Records and Survey Departments for a period not exceeding six months in duration. The Financial Commissioner urges that unless the Settlement Department is included and unless the limit is fixed at 12 months, the relief afforded will be of small account. I concur in this view and recommend the inclusion of the Settlement Department and the enhancement of the period of employment to 12 months. Under the orders communicated in the same Government of India letter, Heads of Departments are allowed to sanction temporary clerical and menial establishments under certain conditions. I advocate the extension of these powers to establishments other than clerical and menial, provided the duties to be performed are such as are ordinarily undertaken by Government at similar rates of pay. Another matter which involves a great number of refer-

ences to the Local Government is the transfer of funds from one major head of the budget to another. With a view to minimising the number of applications for sanction to the transfer of funds the sanction of the Government of India was obtained (*vide* Finance Department letter No. 3428A, dated 31st May, 1907) to certain alterations in the Burma Treasury Manual. Under existing orders the Head of a Department, a Commissioner and a Divisional Judge may now reappropriate, from one detailed head of establishment to another similar head in the budget under his control, even if the two detailed heads are under different major heads. The Financial Commissioner has represented that it would further curtail correspondence if he as a Departmental Head were given power to reappropriate from the heads "Establishment" and "Allowances" to the heads "Contingencies" and "Supplies and Services." This appears to be forbidden by Article 282, Civil Account Code. I agree that this suggestion will result in the saving of time and labour, and the matter appears to be worthy of further consideration. Articles 197A and 197B of the Burma Treasury Manual would, I think, have to be recast, and the final disposal of the matter is probably beyond the competence of the Local Government. I also consider it desirable to amend Article 1097 (b) of the Civil Service Regulations with a view to granting increased powers to Commissioners of Divisions and Heads of Departments. The question has already been submitted for the orders of the Government of India (*vide* correspondence ending with Finance Department letter No. 5607-Exc., dated the 9th September, 1907), and in the meantime I suggest the amendment of this article as follows:—

"If any member of the family of such an officer is prevented by good and sufficient cause from travelling with him, he is entitled to free passage or refund of passage money as above for such member provided such member follows the officer within six months of the date of his transfer or precedes him by a period not exceeding one month."

This would obviate the necessity of sanction being applied for.

In the matter of the grant of advances for the purpose of building or purchasing a house, it would, in my opinion, be well, further to enhance the power of sanction of Commissioners of Divisions and Heads of Departments. Under existing orders (*vide* Finance Department letter No. 5607. Ex., dated the 9th September, 1907), the power of Commissioners of Divisions and Heads of Departments is restricted to the grant of advances for the purpose of building only, up to a limit of

Rs. 500 in each case. This power might suitably be enlarged, and Commissioners of Divisions and Heads of Departments be authorized to sanction advances for either building or purchasing to a limit of Rs. 1,500 in any one case.

SEPARATE REVENUE DEPARTMENT.

There are several matters in the Excise Department which may, in my opinion, be left to the disposal of the Financial Commissioner, but I hardly consider it worth while to recommend amendments of the present Excise Act in view of the fact that a new Act is under preparation, and I propose to embody in it suggestions for enhancing the power of the Financial Commissioner and other subordinate officers. A good deal of correspondence is at present necessitated by the restricted powers of the Financial Commissioner and Heads of Departments in matters relating to customs stamps and opium, and the delegations now proposed will, in my opinion, tend to a more speedy disposal of ordinary cases which arise in these departments.

DEPARTMENT OF REVENUE AND AGRICULTURE.

In the Revenue Department the power to frame rules under section 32 of the Burma Boundaries Act, 1880 (V. of 1880), and under certain sections of the Lower Burma Land and Revenue Act, 1876 (II. of 1876), the Upper Burma Land and Revenue Regulation, 1889 (III. of 1889), the Lower Burma Town and Village Lands Act, 1898 (Burma Act IV. of 1898), the Burma Canal Act, 1905 (Burma Act II. of 1905), the Land Improvement Loans Act, 1883 (XIX. of 1883), the Agriculturists' Loans Act, 1884 (XII. of 1884), might be delegated to the Financial Commissioner subject only to the control of the Local Government. The power of the Financial Commissioner and Commissioners of divisions to sanction the grant, free of revenue, of land required for religious or public purposes might, in my opinion, be raised with advantage. Matters of detail in connection with the grant of mining concessions and agricultural loans, the appointment of Fishery Officers, and the prescribing of rates of fees for fishing implements might in future be dealt with by the Financial Commissioner.

FOREST DEPARTMENT.

The Chief Conservator of Forests might be empowered to deal in future with questions arising under Articles 21 (11), 30, 32, 114, 130 (1), 155 (1), 182, 211 of the Forest Department Code; the power to sanction the grant of rewards to informers up to Rs. 200 in each case might also be delegated to the Chief Conservator of Forests.

POLICE DEPARTMENT.

Under existing orders the Local Government is required to sanction certain classes of proposals affecting the Police Department, which might in my opinion be safely left to the Inspector-General. Among these are included the following:—

- (a) Grant of travelling allowance to Military Police followers on transfer and sepoys sent to India on recruiting duty.
- (b) Payment of house-rent for private buildings occupied for police purposes when Government buildings are not available and pending the construction of Government quarters.
- (c) Raising of the scale of service ball-ammunition at frontier posts.
- (d) Issue of replacement of uniform to the Lieutenant-Governor's escort.
- (e) Issue of rations by the Police Supply and Clothing Department at the prescribed rates to menials in certain localities.
- (f) Issue of rations by the Police Supply and Clothing Department to private servants of Civil and Military Officers under special circumstances when rations are not issued to their masters.

EXAMINATION RULES.

I think that Heads of Departments might be authorised to sanction rewards under the rules to their subordinates for passing examination in the vernacular, without reference to the Local Government.

INDIAN CHRISTIAN MARRIAGE ACT, 1872
(XV. OF 1872).

Under the Indian Christian Marriage Act, 1872, I desire to be able to delegate to the Financial Commissioner the power to grant or revoke licences to solemnize marriages, to appoint Marriage Registrars for any district, to grant or revoke licences to grant certificates of marriage between Native Christians, and to prescribe forms of registers and extracts. I would be prepared to delegate to the Financial Commissioner power to appoint for territories under the Local Government Registrars under the Births, Deaths and Marriages Registration Act, 1886 (VI. of 1886).

EDUCATION DEPARTMENT.

In the Education Department I desire to delegate, to the Director of Public Instruction, power to—

- (a) Fix the number of different grades of scholarships and their value (these matters are at present regulated in the European Education Code; but more elasticity is required). Par. 67.
- (b) Allot the number of scholarships to be granted to boys and girls for each examination. (This function at present devolves on the Local Government.) Par. 71.
- (c) Hire buildings for Government schools and for educational offices. Art. 98 (m),
Civil Account
Code.
- (d) Make contributions from provincial revenues to the athletic funds of colleges and schools. Art. 98 (m),
Civil Account
Code.

In the last two cases suitable limits could be prescribed by the Local Government; but within these limits no reference would be required in individual cases.

MEDICAL DEPARTMENT.

I should be glad to allow the Inspector-General of Civil Hospitals to sanction within limits prescribed in a scale to be prepared by the Local Government power to grant allowances to Assistant Surgeons for such additional charges as lock-ups, normal schools, etc. I would also allow him to obtain direct from the makers, medicines and instruments required for chemical laboratories, including the vaccine depot; in this case the power should be subject to the condition of budget provision.

MARINE DEPARTMENT.

Power to sanction the payment of extra duty pay to officers and men of the Station Vessel or any vessel of the Royal Indian Marine for towing a vessel from Calcutta or Chittagong or any port in Burma to Rangoon, or performing duties of a similar character might, in my opinion, subject to the conditions of the Marine Regulations, be delegated to the Principal Port Officer, Burma. Upon the same officer might devolve the duty of granting, on behalf of the Local Government, certificates to masters, serangs, engineers and engine-drivers, under the Inland Steam-Vessels Act, 1884 (VI. of 1884). I would also delegate to the Principal Port Officer power to grant deputation allowances under the usual limitations to officers belonging to the Lightship service for superintending the workmen engaged in repairing lightships in Rangoon. Secs. 23 & 24.

JAIL DEPARTMENT.

I should be prepared to delegate to the Inspector-General of Prisons power—

- (a) To remit, under section 401 of the Criminal Procedure Code, 1898 (V. of

1898), sentences of solitary confinement in the case of prisoners reported to be permanently unfit to undergo solitary confinement, and to release altogether prisoners whose release is necessary on medical grounds. (In the latter case it should be explained that the Inspector-General of Prisons already possesses authority to release in anticipation of sanction in urgent cases.)

- (b) Under section 30 of the Prisoners' Act, 1900 (III. of 1900), to authorise the removal to a lunatic asylum of a prisoner who has developed insanity while in jail.
- (c) Under section 22 of the Prisoners' Act, 1900, to authorise the transfer of prisoners from one jail to another for the purpose of giving evidence.
- (d) Under article 137 (a) of the Civil Account Code to make advances to contractors for the purchase of food-stuffs or other supplies for the use of jails.
- (e) To determine the allowance to be drawn by Civil Surgeons for the collateral charge of jails. (At present the Local Government is required to fix these allowances; but there is no room for the exercise of discretion, as a definite scale depending on the average jail population has to be followed.)

I have already submitted to the Government of India detailed proposals for delegating powers at present exercised by the Local Government in respect of criminal lunatics.

Detailed proposals that do not appear to require separate explanation are made in the following schedules.

FINANCIAL DEPARTMENT.

A.—PROPOSALS FOR GIVING LARGER POWERS TO THE FINANCIAL COMMISSIONER.

Art. 78 of the Civil Service Regulations.

Art. 428 (1) and (2) (a) of the Civil Service Regulations.

Art. 422 (i) and (ii) of the Civil Service Regulations.

Art. 421 of the Civil Service Regulations.

Art. 474 (a) of the Civil Service Regulations.

Art. 398 of the Civil Service Regulations.

Art. 455 of the Civil Service Regulations.

Art. 197 of the Burma Treasury Manual.

1. Power to sanction temporary survey and settlement establishments subject to budget provision or reappropriation up to one year; the pay of no appointment to exceed Rs. 100 per mensem.

2. Condonation of deficiency in service up to a limit of two months in cases of provincial charges.

3. Condonation of breaks in service up to a limit of two months under article 422 (i.) and six months under article 422 (ii.).

4. Power to commute absence without leave retrospectively into leave without allowances.

5. Sanction for the substitution of average emoluments for actual emoluments in calculating gratuity.

6. Power to order benefit to be given to men reduced from superior to inferior service.

7. Power to reckon service after production of a medical certificate of incapacity for further service towards pension.

8. Power to sanction transfers of budget allotments from one major head to another in the budgets under his control, including transfers from the heads "Establishment" and "Allowances" to the heads "Contingencies" and "Supplies and Services." (These questions are under the consideration of the Government of India—*vide* Finance Department letter No. 5607-Ex., dated the 9th September, 1907.)

B.—PROPOSALS FOR GIVING LARGER POWERS TO COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS, DIVISIONAL JUDGES, CONSERVATORS OF FORESTS AND DEPUTY COMMISSIONERS.

I.—COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS, CONSERVATORS OF FORESTS AND DIVISIONAL JUDGES.

1. Exemption of officers from the operation of the 10 days' rule in Article 1056 of the Civil Service Regulations on the following conditions:—
(1) First 10 days at the Burma rate.

(2) Remainder of the halt not exceeding 10 days at the Indian rate.

(3) No halting allowance after 20 days.

2. Transfer of clerks to foreign service in India as a temporary measure.

3. Power to sanction excess expenditure up to Rs. 500 resulting from the reinstatement of officers under suspension.

4. Grant to subordinate officer of passage money for each member of his family, when such member follows him within a period of six months after his transfer, or precedes him by a period not exceeding one month.

5. Grant of permission to officers to draw actual expenses for not more than ten days while at headquarters.

6. House building and purchasing advances up to a limit of Rs. 1,500 in any one case.

7. Local purchase of stationery up to a limit of Rs. 50.

8. Recurring charges exceeding Rs. 15 a month up to a limit of Rs. 50.

9. Purchase of articles of European manufacture costing over Rs. 50 and not exceeding Rs. 500.

10. Payment of travelling expenses to non-officials while travelling in connection with a public object. Commissioners and other Heads of Departments may be allowed to decide the class of travelling allowance to be drawn by non-officials.

Art. 753 (ii) (a) of the Civil Service Regulations.

Note to clause (b) of Art. 193 of the Civil Service Regulations.

Art. 1097 (b) of the Civil Service Regulations.

Art. 1059 (a) of the Civil Service Regulations.

Art. 136 of the Civil Account Code.

Art. 98 of the Civil Account Code.

Art. 98 (m) of the Civil Account Code.

Art. 98 (k) of the Civil Account Code.

Art. 4 of the Burma Travelling Allowance Manual.

II.—COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS AND DIVISIONAL JUDGES.

1. Transfer of savings in the budget grant for salaries or for pay of establishments, and for travelling and other allowances to meet excess expenditure under "Supplies and Services" and "Contingencies."

2. Increase of the grant for salaries, pay of establishment, travelling and other allowances, etc., by transfer from savings under "Supplies and Services," and "Contingencies."

Art. 197A (a) of the Burma Treasury Manual.

III.—COMMISSIONERS OF DIVISIONS, HEADS OF DEPARTMENTS AND CONSERVATORS OF FORESTS.

1. Gratuity in lieu of discharge.

2. Connection of Government offices and buildings with telephone exchange.

Art. 436 of the Civil Service Regulations.

Art. 98 (m) of the Civil Account Code.

IV.—COMMISSIONERS OF DIVISIONS AND HEADS OF DEPARTMENTS.

1. Sanction to draw old pay when on reorganization the pay of an appointment is reduced.

2. Payment of compensation to the relative of persons killed by wild animals while on duty.

2. Cost of sea journeys to join first appointments.

4. Indents on the Controller of Printing and Stationery and Stamps for articles of stationery in excess of the sanctioned scale.

5. Indents for type-writers and neo-cyclostyles.

6. Indents on the Director-General of Stores, London, for miscellaneous stores.

Art. 158 of the Civil Service Regulations.

Art. 744 of the Civil Service Regulations.

Art. 1085 of the Civil Service Regulations.

Financial Department Circular No. 37 of 1901.

Financial Department Circular No. 37 of 1901.

Par. 5 of letter No. 217-S.R., dated the 13th Jan. 1904, from the Government of India, Department of Finance and Commerce.

Financial Department Circular No. 37 of 1906.

V.—COMMISSIONERS OF DIVISIONS.

1. Power to sanction the grant of fixed monthly allowances to Police Officers, for looking after cattle pounds.

Art. 167 of the Civil Service Regulations.

Arts. 71 (a) and 167 of the Civil Service Regulations.

2. Power to grant allowances not exceeding Rs. 50 a month, for a period of six months, to a Government officer whose services are also utilized by an Excluded Local Fund, subject to the condition that the aggregate of pay and allowances does not exceed Rs. 250 per mensem.

Art. 283 of the Civil Account Code.

3. Power to sanction appointments up to Rs. 200 per mensem for District Cess and District Fund Works establishment.

Art. 98 (f) of the Civil Account Code.

4. Local purchase of Chubb's locks.

Art. 98 (j) of the Civil Account Code.

5. Supply of warm clothing to menial servants.

Art. 197 of the Burma Treasury Manual.

6. Power to sanction transfers of budget allotments from one major head to another without exception in the budgets under his control.

Financial Department Circular No. 34 of 1902.

7. Contribution from District Cess and District Funds to Excluded Local Funds, such as Municipal Town and Port Funds, towards expenditure on objects enumerated in section 9 of District Cesses and Rural Police Act, II. of 1880, up to a limit of Rs. 20,000 in any one year.

VI.—COMMISSIONERS OF DIVISIONS IN LOWER BURMA ONLY.

Financial Department Circular No. 34 of 1902, and proviso to sec. 9 of Rural Police Act II. of 1880.

1. Contribution from one District Cess Fund to another within the same division.

VII.—DEPUTY COMMISSIONERS.

Note to clause (b) of Art. 183 of the Civil Service Regulations.

1. Power to sanction excess expenditure up to Rs. 250 resulting from the reinstatement of officers under suspension.

Art. 98 (f) of the Civil Account Code.

2. Local purchase of stationery up to a limit of Rs. 25.

Art. 98 (m) of the Civil Account Code.

3. Recurring charges up to Rs. 15 a month.

Art. 137 (a) of the Civil Account Code.

4. Power to grant advances up to Rs. 500 to contractors for Public Works to be executed at the cost of District Cess and District Funds.

Art. 98 (k) of the Civil Account Code.

5. Purchase of articles of European manufacture costing over Rs. 50, and not exceeding Rs. 100.

Art. 197 (b) of the Burma Treasury Manual.

6. Transfer of budget allotments for contingencies under one major head to allotment for similar charges under another major head in the District Cess and District Fund budgets, provided that the amount in such cases does not exceed Rs. 200.

Letter No. 959-Ex., dated 14th Feb., 1907, from the Secretary to the Government of India, Finance Department, and Local Government Circular No. 35 of 1906.

7. Power to sanction appointments of pay not exceeding Rs. 15 per mensem chargeable to District Cess and District Funds.

SEPARATE REVENUE DEPARTMENT.

A.—PROPOSALS FOR GIVING LARGER POWERS TO THE FINANCIAL COMMISSIONER.

Sec. 19, Opium Act, 1878 (I of 1878).

1. Empowering of Superintendents of Excise under section 19 of the Opium Act to issue warrants to arrest persons suspected of committing an offence relating to opium.

Rule 73 of the Opium Rules.

2. Power under rule 73 to prescribe forms in which licences and passes under the Opium Rules shall be granted by the Deputy Commissioner.

Sec. 9, Sea Customs Act, 1878 (VIII of 1878).

3. Power to make rules subject to the control of the Local Government, under section 9 of the Sea Customs Act, 1878, prescribing and limiting the powers and duties of Officers of Customs regulating the delegation of their duties by such officers and generally to carry out the provisions of the Act.

Sec. 11 of the Sea Customs Act.

4. Power to declare under section 11 of the same Act the places which shall be ports for the shipment and landing of goods, declare the limits of such ports, appoint proper places therein to be wharves, alter the name of any such port or wharf, and declare what shall be deemed to be a Custom House and the limits thereof.

Sec. 12 of the Sea Customs Act.

5. Declaration under section 12 of places to be ports for the carrying on of coasting trade with customs ports.

Sec. 14 of the Sea Customs Act.

6. Declaration under section 14 of customs ports to be warehousing ports.

7. Power to appoint under section 53 places for delivery of manifest.

8. Power to fix landing fees under section 75.

9. Power to fix ullage and wastage rates under sections 116 and 147.

10. Power, subject to control, to make rules and prescribe fees for transshipment under section 130 and 133.

11. Power to limit powers of Customs Officers and to confer powers on them under clauses (b) and (c) of section 182 of the Sea Customs Act.

12. Power to decide, under section 191, on second appeal or revision upon appellate order of Chief Collector of Customs.

13. Power, subject to control, to make rules for the guidance of Collectors in the exercise of power conferred by section 19H (3) of the Court-fees Act.

14. Power, subject to control, to make rules under section 27 for the supply of stamps, the number of stamps to be used, renewal of damaged stamps, and the keeping of accounts of all stamps used under the Act.

15. Power, subject to control, to make rules under section 34 for regulating the sale of stamps to be used under the Court-fees Act, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons.

16. Power, subject to control, to make rules under section 74 of the Indian Stamp Act regulating the supply and sale of stamps and stamped papers, the persons by whom such sale is to be conducted, and the duties and remuneration of such persons.

17. Power to empower an assistant to affix labels by a stamping machine.

18. Power to appoint *ex-officio* stamp vendors.

19. Power to close branch depôts.

20. Power to appoint *ex-officio* vendors at branch depôts.

21. Power to fix supply at branch depôts.

22. Power, subject to the control of the Local Government, to make rules for licensing and manufacture of salt, and for compounding for duty the amount of composition being referred for previous sanction.

23. Power, under section 39 of the Lower Burma Land and Revenue Act, 1876, to fix a limit to the amount of salt to be stored.

24. Power, under section 43 of the Lower Burma Land and Revenue Act, 1876, and sections 38 and 51 of the Upper Burma Land and Revenue Regulations, to determine manner and time of paying salt duty.

B.—PROPOSALS FOR GIVING LARGER POWERS TO COMMISSIONERS, HEADS OF DEPARTMENTS AND DEPUTY COMMISSIONERS.

I.—COMMISSIONERS OF DIVISIONS.

1. Power to make allowances for excess probate or administration fee.

2. Power to remit penalty inflicted on account of under-payment of court-fees when applying for probate or letters of administration.

3. Power to certify an excess fee penalty or forfeiture as due.

4. Power to refund penalty imposed under section 38 of the Stamp Act up to Rs. 25 in any one case without application.

Sec. 53 of the Sea Customs Act.

Sec. 75 of the Sea Customs Act.

Secs. 116 and 147 of the Sea Customs Act.

Sec. 130 and 133 of the Sea Customs Act.

Sec. 182 of the Sea Customs Act.

Sec. 191 of the Sea Customs Act.

Sec. 19 (H) (3) of the Court-fees Act, 1870 (VII. of 1870).

Sec. 27 of the Court-fees Act.

Sec. 34 of the Court-fees Act, 1870.

Sec. 74 of the Indian Stamp Act, 1899 (II. of 1899).

Rule 19 (3) of the Stamp Rules.

Direction 37 of the Stamp Directions.

Direction 51 and Rule 29 of the Stamp Directions and Rules.

Direction 52 and Rule 30 of the Stamp Directions and Rules.

Direction 54 and Rule 32 of the Stamp Directions and Rules.

Sec. 39 of the Lower Burma Land and Revenue Act, 1876 (II. of 1876). Secs. 33 and 51 of the Upper Burma Land and Revenue Regulation, 1899 (III. of 1899).

Sec. 39 of the Lower Burma Land and Revenue Act, 1876.

Sec. 43 of the Lower Burma Land and Revenue Act, 1876.

Secs. 38 and 51 of the Upper Burma Land and Revenue Regulation, 1899.

Secs. 19A and 19B of the Court-fees Act, 1870 (VII. of 1870).

Sec. 19 E (Proviso).

Sec. 9 J (1).

Sec. 39 (Stamp Act).

Sec. 45 (1).

5. Power to refund penalty paid under section 35 or 40 up to Rs. 25 in any one case.

Sec. 45 (2).

6. Power to refund excess duty paid under section 35 or 40 up to Rs. 5 in any one case.

Stamp Direction 9 A.

Rule 44 of the rules under the Indian Stamp Act, 1889 (II. of 1889).

7. Power to refund court-fee on application (if any).

Power to authorise officers to inspect licensed vendor's register and store of stamps.

II.—CHIEF COLLECTOR OF CUSTOMS.

Sec. 15 of the Sea Customs Act, 1878 (VIII. of 1878).

1. Power to appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof and to cancel such appointment.

Sec. 42 of the Sea Customs Act, 1878 (VIII. of 1878).

2. Power to extend up to three years term, for grant of drawback.

Sec. 74 of the Sea Customs Act.

3. Power to grant permission to ship goods from any place not duly appointed a wharf.

Secs. 104, 105 and 106 of the Sea Customs Act.

4. Power to prescribe form for application for removal from one bonded warehouse to another and one part to another, and fixing time of transit.

Sec. 107 of the Sea Customs Act.

5. Power to accept a general bond for removal of warehoused goods.

Sec. 113 of the Sea Customs Act.

6. Power to prescribe form of application to clear goods from any warehouse for home consumption or for shipment.

Sec. 206 of the Sea Customs Act.

7. Power to give compensation up to Rs. 250 for damage done by Customs Officers in the removal of goods from a warehouse.

III.—DEPUTY COMMISSIONERS.

Secs. 19 E of the Court-fees Act, 1870 (VII. of 1870).

1. Power to have probate or letters of administration duly stamped on payment of full court-fee and penalty.

Sec. 19 G of the Court-fees Act.

2. Power to receive an application to pay what is wanting to make up the court-fee which ought to have been paid at first.

Sec. 19 J (1) of the Court-fees Act.

3. Power to certify an excess fee, penalty or forfeiture as due.

LAND REVENUE AND AGRICULTURAL BRANCHES.

A.—PROPOSALS FOR GIVING LARGER POWERS TO THE FINANCIAL COMMISSIONER.

Sec. 28 of the Burma Boundaries Act, 1880 (V. of 1880).

1. Investment of Survey Officers with certain powers of Demarcation and Boundary Officers.

Sec. 32 of the Burma Boundaries Act, 1880.

2. The framing of rules subject to the control of the Local Government.

Sec. 20 of the Lower Burma Land and Revenue Act, 1876 (II. of 1876).

3. The framing of rules for the allotment of grazing grounds, subject to the control of the Local Government.

Sec. 40 of the Lower Burma Land and Revenue Act.

4. The framing of rules for granting licences to collect edible birds' nests, subject to the control of the Local Government.

Sec. 41 of the Lower Burma Land and Revenue Act.

5. The power to fix the year of assessment of any revenue, rate, tax or fee, subject to the control of the Local Government.

Sec. 43 of the Lower Burma Land and Revenue Act.

6. The power to fix place and date on which revenue, tax, rate, fee, duty or composition shall fall due.

Secs. 44 and 49 of the Lower Burma Land and Revenue Act.

7. The power to prescribe the manner of publishing notice and proclamation relating to the recovery of arrears of revenue.

Clauses (a), (b) and (c) of sec. 53 of the Lower Burma Land and Revenue Act.

8. The framing of rules, subject to the control of the Local Government, previous sanction being obtained to the attachment of any penalty under section 59.

Clauses (a), (b) and (d) of sec. 57 of the Lower Burma Land and Revenue Act, 1876 (II. of 1876).

9. Power to authorize officers to do certain acts connected with survey, demarcation, &c.

Rules 32 and 35 of the Lower Burma Revenue Rules.

10. Grant of land, free of revenue, as a site for religious or public purpose up to a limit of Rs. 500 in each case.

11. The power to fix the year of assessment, subject to the control of the Local Government.

12. Framing of rules determining the number and amount of instalments, time, place and manner of payment of revenue, subject to the control of the Local Government.

13. Framing of rules subject to the control of the Local Government, with reference to processes and various other matters.

14. The power to exercise the functions of the Local Government in the matter of the disposal of State waste land in civil stations.

15. Grant of land, free of revenue, as a site for religious or public purposes up to a limit of Rs. 500 in each case, except as regards land with a frontage on a navigable river.

16. Power to lease waste land to persons other than natives for non-agricultural purposes.

17. Framing of rules for the allotment of grazing grounds, subject to the control of the Local Government.

18. Framing of rules regarding fisheries, subject to the control of the Local Government, previous sanction being obtained to any alteration in the rates of fee for fishing implements.

19. Power to appoint Fishery Officers under section 3 (5) of the Burma Fisheries Act, 1905.

20. Power to place fishery in charge of a different Deputy Commissioner.

21. Power to give permission to fish free of charge.

22. Power to empower officer to exercise powers of a Deputy Commissioner.

23. Power, subject to control, to make rules, previous sanction of the Local Government being obtained to attachment of any penalty.

24. Power to make rules subject to the control of the Local Government.

25. Power to notify special areas in which licenses must expire within three years.

26. Grant of land, revenue free, for religious purposes up to Rs. 500 in value, except as regards land with a frontage on a navigable river.

27. Power to prescribe method of publication of notice in cases of investigating a claim to land-holder's right.

28. Power to prescribe the manner of assessment of land revenue, the rates of assessment being sanctioned by the Local Government.

29. Power to prescribe the particulars of the town lands rolls, and to specify the Revenue Officers by whom the rules shall be kept.

30. Power to prescribe a form of record of minor canals.

31. Power to confirm, record and to prescribe method of publication.

32. Power to correct record and prescribe method of publishing correction.

33. Power to make rules for the enforcement of customs, etc., of minor canals, subject to the control of the Local Government.

34. Power to prescribe form of notice calling upon all persons objecting to the loan applied for.

Sec. 28(A) of the Upper Burma Land and Revenue Regulation, 1889 (III. of 1889).

Sec. 38 (1) of the Upper Burma Land and Revenue Regulation.

Secs. 44 and 50 (c), (d), (e) and (g) of the Upper Burma Land and Revenue Regulations.

Chapter VI.-B of the Upper Burma Revenue Rules.

Rules 52 and 54 A of the Upper Burma Revenue Rules.

Rule 56A of the Upper Burma Revenue Rules.

Sec. 26 (1) (c) of the Upper Burma Land and Revenue Regulation.

Sec. 32 of the Upper Burma Land and Revenue Regulation.

Sec. 3 (5) of the Burma Fisheries Act, 1905. (Burma Act III of 1905).

Sec. 4 of the Burma Fisheries Act, 1905.

Sec. 10 (1) of the Burma Fisheries Act, 1905.

Sec. 10 (2) of the Burma Fisheries Act, 1905.

Sec. 32 of the Burma Fisheries Act, 1905.

Sec. 43 (a), (b), (c), (e) and (f) of the Lower Burma Town and Village Lands Act, 1898 (Burma Act IV of 1898).

Rule 46 of the Lower Burma Town and Village Lands Act Rules.

Rule 51 of the Lower Burma Town and Village Lands Act Rules.

Secs. 13 and 14 of the Lower Burma Town and Village Lands Act.

Sec. 23 of the Lower Burma Town & Village Lands Act, 1898 (Burma Act IV of 1898).

Sec. 28 of the Lower Burma Town & Village Lands Act, 1898.

Sec. 47 of the Burma Canal Act, 1905 (Burma Act II of 1905).

Sec. 47 of the Burma Canal Act, 1905.

Sec. 47 of the Burma Canal Act, 1905.

Sec. 49 of the Burma Canal Act, 1905.

Sec. 5 of the Land Improvement Loans Act, 1883 (XIX of 1883.)

Sec. 10 (a), (b), (c), (g) and (h) of the Land Improvement Loans Act.

35. Power, subject to the control of the Local Government, to make rules consistent with the Act to provide for—

- (1) the manner of making application for loans;
- (2) the officer by whom loans may be granted;
- (3) the manner of conducting inquiries relative to applications for loans, and the powers to be exercised by officers conducting those enquiries;
- (4) the manner of keeping and auditing the accounts of the expenditure of loans, and of the payment made in respect of the same; and
- (5) all other matters pertaining to the working of the Act.

Séc. 4 of the Agriculturists' Loans Act, 1884 (XII of 1884).

36. Power, subject to the control of the Local Government, to make rules as to loans to be made to owners and occupiers of arable land, for the relief of distress, etc.

Art. 57 of the Civil Service Regulations.

Sec. 10 of the Co-operative Credit Societies Act, 1904 (Act X of 1904).

Sec. 23 of the Co-operative Credit Societies Act, 1904.

Rule 3 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 5 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

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Rule 13 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 15 (x) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 17 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Sec. 22 (ix) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Sec. 22 (x) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 22 (xii) of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Rule 25 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

37. Power to permit agricultural experts to attend conferences, etc., in another province.

38. Power to prohibit or restrict by special order lending of money on immovable property by any Co-operative Credit Society.

39. Power to hear appeal concerning dissolution of Co-operative Credit Societies.

40. Power to sanction transfer of exploring licenses or minerals or mineral oils.

41. Power, subject to control, to alter procedure in granting exploring licenses for minerals and mineral oils.

42. Power to receive reports of refusals of applications for prospecting licenses.

43. Power to give prospecting licenses for petroleum. This should be accompanied by a modification of Rule 16, which should no longer give a prospector a right to a lease irrespective of what he has done.

44. Power to decide disputes regarding prospecting licenses or anything connected therewith, or the power of the licensee thereunder or the amount of payment of rent or royalty made payable thereby.

45. Power to require by special order a deposit previous to consideration of applications for mining leases.

46. Power to authorize officers to examine accounts and plans and to prescribe information and returns in respect of leases.

47. Power to authorize an officer to enter upon the premises of any lease.

48. Power to enter and distrain, determine lease and take possession in respect of leases granted.

49. Power to recover proportionate cost of map prepared for the applicant for a prospecting license or mining lease.

50. Power to permit delay under licenses by whomsoever granted and in respect of leases granted.

51. Power to authorize officer to enter upon premises of oil-winning lease in the Kyaukpypu district.

52. Power to appoint export stations for the transit of tin.

B.—PROPOSALS FOR GIVING LARGER POWER TO COMMISSIONERS OF DIVISIONS.

1. Power to grant land, free of revenue for religious purposes up to Rs. 200 in value.

2. Power to notify acquisition of land for public purposes (except for Companies) subject to certain limits of area and cost.

3. Power to direct early taking of possession in respect of any land notified under item 2.

4. Power to withdraw from intended acquisition of lands notified under item 2.

FOREST DEPARTMENT.

PROPOSALS FOR GIVING LARGER POWERS TO THE CHIEF CONSERVATOR OF FORESTS AND CONSERVATORS OF FORESTS IN BURMA.

A.—CHIEF CONSERVATOR OF FORESTS.

1. Grant of remuneration of Rs. 100 per mensem to an officer in charge of a working-plan who has undergone special exposure or incurred exceptional expenditure.

2. Grant of stipends to candidates undergoing training at the Imperial Forest College, Dehra Dun, for appointment to the Provincial Forest Service to a limit of Rs. 100 per mensem.

3. Grant of stipends not exceeding Rs. 50 per mensem to candidates selected for training either at the Imperial Forest College, Dehra Dun, or the Burma Forest School.

4. Power to post Assistant Conservators and Extra Assistant Conservators not in charge of divisions within the province.

5. Sales without payment in full at the time of delivery of forest produce, stores, tools and plants, the value of which exceeds Rs. 5,000 and does not exceed Rs. 10,000 (*e.g.*, acceptance of tender for collecting royalty on firewood and charcoal entering the town of Mandalay).

6. Additional grants when such are covered by a corresponding increase of revenue.

7. Advance of one month's pay to Gazetted Officers.

8. Writing-off of pay erroneously drawn in excess six months before issue of retrenchment orders.

9. Writing-off of irrecoverable advance exceeding Rs. 250 and not exceeding Rs. 2,000.

10. Sanction to the payment of rewards to informers exceeding Rs. 100 and not exceeding Rs. 200.

11. Sanction for the preparation of special maps and of two editions of forest survey maps.

12. Charge allowance to a Divisional Forest Officer when in charge of another division in addition to his own.

Rule 26 of the Rules relating to Precious Stones, Minerals and Mineral Oils in Burma.

Clause V of the lease made under Rules for the grant of petty oil-winning leases in the Kyaukpypu district.

Direction 13 of Directions for working tin deposits in the Mergui and Tavoy districts by native methods.

Rule 32 of the Lower Burma Land and Revenue Rules. Rule 52 of the Upper Burma Land and Revenue Rules. Rule 50 of the Lower Burma Town and Village Lands Rules.

Secs. 4, 6, 7 and 35 of the Land Acquisition Act, 1894 (I of 1894).

Sec. 17 of the Land Acquisition Act.

Sec. 48 of the Land Acquisition Act.

Art. 21 (ii) of the Forest Department Code.

Art. 30 of the Forest Department Code.

Art. 32 of the Forest Department Code.

Art. 66 of the Forest Department Code.

Art. 114 of the Forest Department Code.

Art. 130 (1) of the Forest Department Code.

Art. 155 (1) of the Forest Department Code.

Art. 182 of the Forest Department Code.

Art. 211 of the Forest Department Code.

Rule 87 (1) of the Burma Forest Rules.

Appendix VII. of the Forest Department Code.

Art. 161 of the Civil Service Regulations.

B.—CONSERVATORS OF FORESTS.

1. Sanction to the entertainment of the temporary establishment of subordinates whose pay is within the limits of Article 283 of the Civil Account Code, but exceeds the undernoted limits:—

- (1) Forest protective establishment, Rs. 40 per mensem.
- (2) Clerical establishments, Rs. 60 per mensem.
- (3) Menial establishment, Rs. 15 per mensem.
- (4) Appointments for special work requiring technical knowledge, such as road overseer, surveyor or mechanic, Rs. 100 per mensem.

MUNICIPAL AND LOCAL BODIES.

A.—MUNICIPALITIES.

The object of the proposals in connection with the question of devolution of powers to municipalities which are outlined below, is to maintain the general control of Government over the establishments and constitution of municipalities, and over the qualifications and remuneration of their servants; to delegate to the Commissioner power to sanction taxation and bye-laws involving taxation; and to leave to the municipalities power to pass bye-laws in all other cases, subject to the control, but without the previous sanction, of the Commissioner. As at present, all bye-laws whatever require the sanction of the Local Government, the measure now suggested involves extensive devolution, and may be expected to save much unnecessary correspondence and delay. In the case of the Rangoon municipality the position is special, as the Commissioner at present exercises no authority over the municipality. It is proposed that in Rangoon the Local Government should exercise the powers which would in an ordinary municipality be exercised by the Commissioner. The procedure followed in the case of Rangoon might, if reasons existed for the step, be extended either temporarily or permanently to any other important municipality, power being reserved for the purpose. Subject to the foregoing general observations, the following are the details of the scheme which I recommend:—

To the Commissioner would be delegated the following powers:—

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| <p>Sec. 8, Burma Municipal Act, 1898 (III. of 1898).</p> <p>Sec. 9, <i>idem</i>.</p> <p>Sec. 17, (1) and (2), <i>idem</i>.</p> <p>Sec. 45 (3), <i>idem</i>.</p> <p>Sec. 46-51, <i>idem</i>.</p> <p>Sec. 52, <i>idem</i>.</p> <p>Sec. 53, <i>idem</i>.</p> <p>Sec. 54, <i>idem</i>.</p> <p>Sec. 55, <i>idem</i>.</p> <p>Sec. 72 (m), <i>idem</i>.</p> <p>Sec. 132, <i>idem</i>.</p> | <p>(a) Power to make rules to regulate systems of electing members of committees.</p> <p>(b) Power to fix terms of office of members of committees.</p> <p>(c) Power to declare that the President or Vice-President or both shall be appointed by the Commissioner from among the members of the committee.</p> <p>(d) Power to direct that special provisions relating to the obligation of municipal sweepers to give a month's notice before quitting service should apply to any specified class of municipal servant whose functions intimately concern the public health or safety.</p> <p>(e) Power to sanction the imposition of the taxes which require at present the sanction of the Local Government.</p> <p>(f) Power to sanction, abolition, reduction or suspension of taxes.</p> <p>(g) Power to sanction exemption from taxation.</p> <p>(h) Power to suspend the levy of objectionable taxes, and to rescind an order of suspension.</p> <p>(i) Power to make rules for the assessment, collection, and remission of taxes.</p> <p>(j) Power to declare what objects are suitable for expenditure from municipal funds.</p> <p>(k) Power to prohibit methods of cultivation, the use of manure or irrigation, where the public health is likely to be injuriously affected.</p> |
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| <p>(l) Power to apply the provisions relating to the extinction of fires to municipalities and in such cases to regulate the operation of these provisions.</p> <p>(m) Power to extend the operation of the provisions of the Act relating to prostitutes and brothels.</p> <p>(n) Power to appoint officers for the recovery of arrears of taxation.</p> | <p>Sec. 141, <i>idem</i>.</p> <p>Secs. 181A and 181B, <i>idem</i>.</p> <p>Sec. 206, <i>idem</i>.</p> |
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With the previous sanction of the Commissioner, the Committee would make bye-laws relating to the undermentioned matters:—

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| <p>(a) For licensing, inspecting, and regulating slaughter-houses, &c.</p> <p>(b) For regulating the sale of food, drink, and drugs.</p> <p>(c) For licensing vehicles.</p> <p>(d) For securing the registration of births, marriages and deaths.</p> <p>(e) For the regulation of lodging-houses.</p> <p>(f) For the regulation of pawn-shops.</p> <p>(g) For licensing new markets, fixing fees for such licences and imposing conditions relating to them.</p> <p>(h) For controlling and regulating the use of public rivers, &c.</p> <p>(i) For prescribing standard weights and measures.</p> <p>(j) For regulating the exposure of goods for sale in the streets.</p> <p>(k) Generally for carrying out the purposes of the Act in cases not otherwise provided for.</p> | <p>Secs. 99 and 100, Burma Municipal Act, 1898 (III. of 1898).</p> <p>Sec. 102.</p> <p>Sec. 142 (a).</p> <p>Sec. 142 (e).</p> <p>Sec. 142 (d), Burma Municipal Act, 1898 (III. of 1898).</p> <p>Sec. 142 (e).</p> <p>Sec. 142 (g).</p> <p>Sec. 142 (h).</p> <p>Sec. 142 (o).</p> <p>Sec. 142 (q).</p> <p>Sec. 142 (s).</p> |
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In the following cases Municipalities would have power to pass bye-laws under the control, but without the previous sanction, of the Commissioner:—

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| <p>(a) For regulating the conduct of its own business.</p> <p>(b) For regulating the use of inflammable materials in buildings.</p> <p>(c) For regulating the erection of buildings.</p> <p>(d) For limiting rates of hire of conveyance, etc.</p> <p>(e) For the inspection and regulation of encamping ground.</p> <p>(f) For regulating the disposal of food, drink or drugs that have been seized.</p> <p>(g) For regulating the holding of fairs, etc.</p> <p>(h) For controlling and regulating the use of burial grounds.</p> <p>(i) For the supervision and regulation of public wells and tanks.</p> <p>(j) For requiring the exhibition of tables showing the rates of tools.</p> <p>(k) For requiring the occupiers of houses to keep ready at hand buckets of water, etc., for extinguishing small fires.</p> <p>(l) For protecting from injury municipal property.</p> <p>(m) For regulating the keeping of animals of any specified description.</p> | <p>Sec. 30, Burma Municipal Act, 1898 (III. of 1898).</p> <p>Secs. 89 & 90.</p> <p>Secs. 92 & 93.</p> <p>Sec. 142 (b).</p> <p>Sec. 142 (g).</p> <p>Sec. 142 (i).</p> <p>Sec. 142 (j).</p> <p>Sec. 142 (k).</p> <p>Sec. 142 (l).</p> <p>Sec. 142 (m).</p> <p>Sec. 142 (n).</p> <p>Sec. 142 (p).</p> <p>Sec. 142 (r).</p> |
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B.—OTHER LOCAL BODIES.

There are no District Boards in Burma, and in the case of the only Port authority (The Rangoon Port Trust) I consider that the limit of useful delegation was reached in the recently passed Rangoon Port Act, 1905 (Burma Act IV. of 1905). There is one important exception. I think that the Port Commissioners should have power to raise loans in the open market without the sanction of the Government of India or of the Local Government, and at such times as they consider suitable. The necessity at present imposed of obtaining the sanction of the Government of India to the raising of a loan and to the date of its issue is very irksome and should, I think, be removed.

H. THIRKELL WHITE,

Lieutenant-Governor.

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